Journal of Regional & Socio-Economic Issues

Volume 5, Issue 2, June 2015
ISSN 2049-1409

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JOURNAL OF REGIONAL SOCIO-ECONOMIC ISSUES (JRSEI)

Journal of Regional & Socio-Economic Issues (Print) ISSN 2049-1395

Journal of Regional & Socio-Economic Issues (Online) ISSN 2049-1409

Indexed by Copernicus Index, DOAJ (Director of Open Access Journal), EBSCO, Cabell's Index

The journal is catalogued in the following catalogues: ROAD: Directory of Open Access Scholarly Resources, OCLC WorldCat, EconBiz - ECONIS, CITEFACTOR, OpenAccess

JOURNAL OF REGIONAL SOCIO-ECONOMIC ISSUES (JRSEI)

ISSN No. 2049-1409

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The Evaluation of the Cultural Risk in the Small and Medium Albanian Enterprises: A Case Study – SMEs in the Gjirokastra Region

Abstract:
The SMEs are the engine of the economic development of a country. This is true also in the case of the economic development of Albania. We should also show care when we talk about the identification, evaluation and the way they cope with different risks they encounter every day. In our article we will try to evaluate the cultural risk of the Albanian SMEs. For our article we polled several Gjirokastra-based SMEs. The data gathered were processsed through the SPSS Statistics version 21 using Logistic Regression, to determine the degree of influence of the factors of cultural risk. At the end of our article we come to the conclusion that although cultural risk is a new and little known notion to the Albanian SMEs, it certainly influences their activity. For this reason, SMEs should pay great attention to the cultural risk and its elements, so as to keep it under control since it cannot be eliminated.

Key words: risk, cultural risk, SME, Gjirokastra, SPSS 21.

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1. Introduction

SMEs have been designated as one of the greatest promoters of the economic development of a country. SMEs represent a form business organization where different problems appear. In the developing countries part of which Albania is, SMEs have an extremely great importance. In Albania their number is 101917, the total amount of the businesses is 102767, so they make up about 99% of the total number of businesses. So the Albanian SMEs occupy a considerable place in the Albanian economy. They are important not only from the point of view of their extent throughout the Republic of Albania, but also from the viewpoint of their percentage compared to the big businesses and to the other businesses which operate in the field of agriculture.

The definition of SME varies form country to contry. In Albania the definition of SME has been amended by Law Nr 8957, dated 17.10.2002 "On the small and medium entrerprises", changed. Are called Microenterprises those enterprises, which employ up to 9 workers and their annual turnover does not exceed 10 million lek[4]. Are called Small enterprises those enterprises which employ between 10 to 49 workers and have an annual balance sheet less than 50 million lek. Are called Medium enterprises those enterprises which employ between 50 to 249 workers, have an anual balance sheet up to 250 million lek.

The risk which SMEs deal with in their daily acitivity, for example, when they take decisions, or execute them in practice, or when they hire personnel, and also in many other issues is very different from the risk which big business deals with. In our article we will focus on the evaluation of the influence which the cultural risk has on the SME. The cultural risk is a new and almost unknown notion to the Albanian SMEs. The cultural risk of the organization has to do with the code of behaviour of the individuals and groups inside the organization which define the ability to identify and evaluate, to have open discussions and to act in the conditions of actual and perceived future risk (Levy et al, 2010). The cultural risk is a term, which describes the values, beliefs, knowledge, and the understanding of the risk by the workers of an organization, or by the groups inside the organization.

The cultural risk, as a concept, is closely related to the concept of the culture of the organization. The culture of the organization represents the way of behaving inside the organization, the style or its personality. Culture, by default, is represented as stable, which means that once it is etablished, cannot be changed easily(Manxhari, 2010).

According to Edgar Schein (2010) the culture of the organization is a pattern of suppositions formed, discovered or otherwise developed by a certain group, while it learns how to cope

[4] Lek – is called Albanian money

with the problems of adapting to the external environment and integrating into the inside environment, and which has functioned so good as to be deemed worthy of being transmitted to the new members as a right way to be perceived, and felt in relation to those problems.

2. The goals of the article.

The main goal of this article is **the evaluation of the cultural risk and of the factors which influence it.**

In order to achive the main goal other secondary goals were set, as follows;

- a – The highlighting of the fact whether the **level of reaction** to mistakes the organization made in the past affects the cultural risk
- b – The highlighting of the fact whether the **level of observance of the work norms** on the part of the workers affects the cultural risk.

3. Methodology.

In order to successfully carry out this study we have studied SMEs which are based in the Gjirokastra region and we have been able to secure trustworthy data from these subjects through the questionnaire they were asked to fill in. The questionnaire has been compiled in order to gather key data, necessary to evaluate the cultural risk. Also to successfully carry out this study it is necessary to secure the secondary data. These secondary data have been secured by utilizing the contemporary literature, which supports our study theoretically, the official data of the Albanian institutions, and other sources.

Also to evaluate the cultural risk we will use the logistic regression (Bierens, 2008). Logistic regression aims at finding the model in the shape of a more suitable linear mathematical equation which describes the relationship between the dependent variable and a set of independent case study variables (Mano, 2005).

The data are processed through the SPSS Statistics version 21, which processes through the logistic regression quality data of the nominal and ordinal type in its structure.

The questionnaire has been compiled based on the diagram showing the cultural risk elements presented by Levy at al 2010, according to whom 10 elements have been identified, but for our purposes we have made use of only 7 elements. This is due to the fact that when workers from a country which is different from the country where the experiment was initially carried out are polled, cultural differences which have a great influence and could change the outcome, should be kept in mind.

These elements (independent variables) for Albanian SMEs are as follows:

- 1 –**The Level of Communication** of the workers regarding the risks which the organization faces (LOC)
- 2 – **The Level of Tolerance** to the workers of the mistakes they make (LOT)
- 3 – **The Level of Opposition** to new ideas **(**LOPNI**)**
- 4 – **The Level of Reaction** to mistakes the organization made in the past **(**LRMP)
- 5 – **The Level of Reaction** to external changes (LREC)
- 6 –**The Level of Self-confidence** about the protection from risk due to the competitive position (LSPR)
- 7 – **The Level of Observance of the Work Norms** on the part of the workers (LOWN)

The Albanian SMEs should aim at maintaining these elements at high levels to minimize as much as possible the cultural risk (which is the dependent variable), because the higher the levels of these elements are the lower the cultural risk is.

4. Review of literature.

The definitions of the cultural risk differ according to the various viewpoints of different scholars, but all of these definitions are based on the concept of the culture of the organization. According to Edgar Schein (2010) the culture of the organization is a pattern of suppositions formed, discovered or otherwise developed by a certain group, while it learns how to cope with the problems of adapting to the external environment and integrating into the inside environment, and which has functioned so well as to be deemed worthy of being transmitted to the new members as a right way to be perceived, and felt in relation to those problems.

According to Cameron and Quinn (2011) the culture of an organization is reflected in its value, in the style of leadership, in the language and symbols, in the procedures and common rules, and in the determination of success which the organization achieves as a single entity.

According to Alvesson (2002) it is emphasised that culture initially is not “inside” the head of the people, but it is somewhere “among” the minds of the people of a group where the symbols and the meanings are expresed publicly.

According to Levy et al (2010) the cultural risk of the organization has to to do with the norms of behaviour of the individuals and groups within the organization which determine the ability to identify and evaluate, to have open discussions and to act in the conditions of actual and perceived future risk.

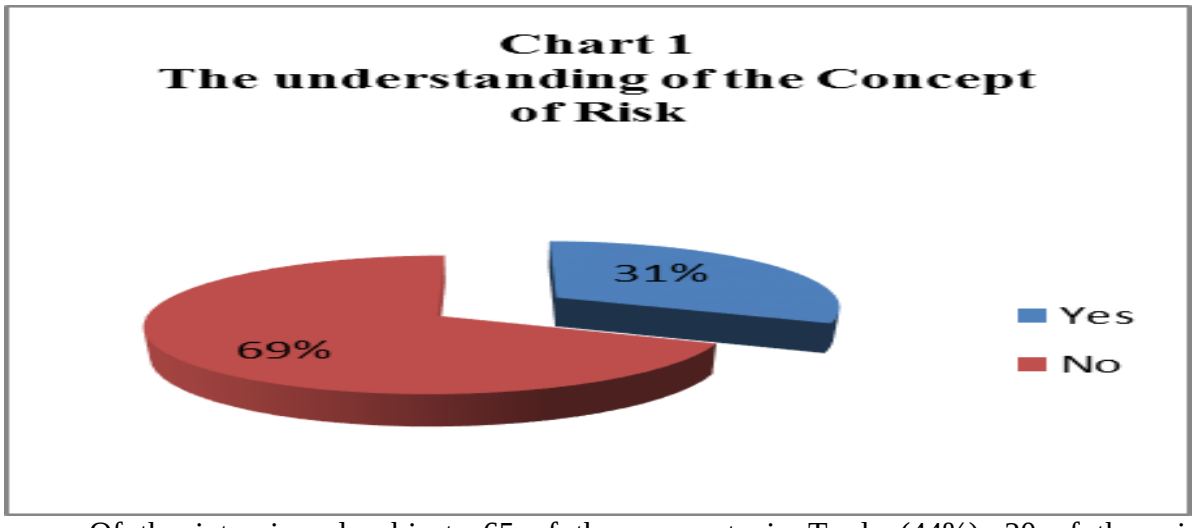
According to FSB (2014) the cultural risk like the culture of organization develops with the passing of time into the relationships and events which affect the history of the organization. Moreover this risk consists in the fact that the workers of every department of the organization carry out their duties in a legal and ethical manner.

The cultural risk has received a lot of attention especially after the financial crisis which started in 2008 in The USA and spread also in Europe. According to Power et al (2012) it is emphasised that to understand the cause of the crisis first it should be understood the role which the culture of the financial organizations has played and that this culture should be changed, irrespective of how this should be done, it is necessary that the trust in organizations return and that we make sure that similar crises do not happen in the future(Power et al, 2012).

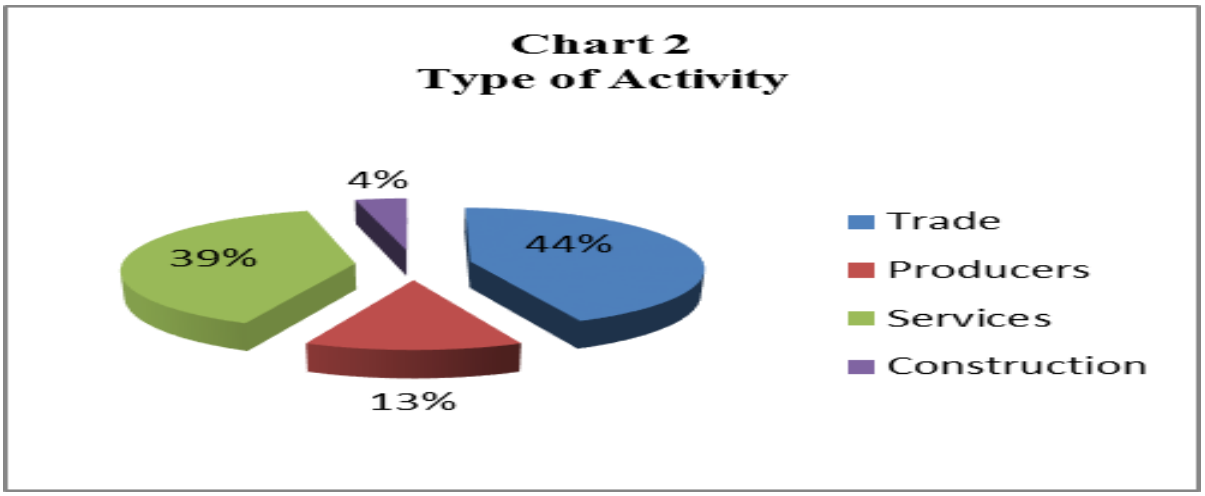
So, different scholars think in the same way when it comes to studying cultural risk together with the culture of the organization. In this context, the study of the risk in this article has been done based on the highlighting of the culture of SMEs in the Gjirokastra region and how the cultural elements of the organization affect the cultural risk.

5. Data analysis.

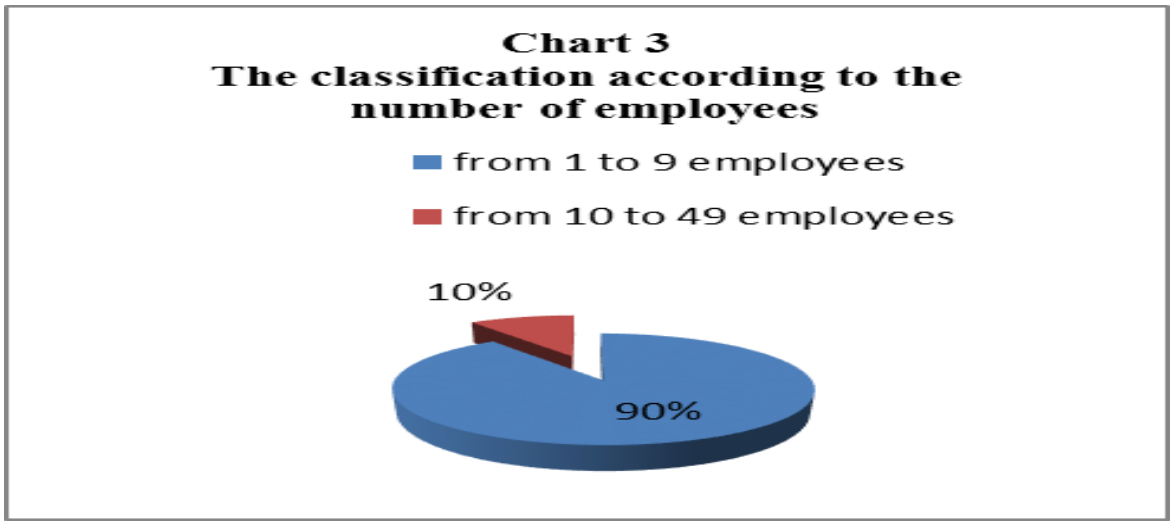
Around 150 subjects were polled to carry out this study succesfully, which fall into the category of small and medium business, of which 47 responded that they were familiar with the concept whereas 103 responded that they did not know the concept of cultural risk, chart 1.



Of the interviewed subjects 65 of them operate in Trade (44%), 20 of them in Production (13%), 6 of them in Construction (4%) and 59 of them in Service Sector (39%), chart 2.



According to the classification of the number of employees 135 businesses have employed between 1 to 9 employees (90%), whereas 15 other businesses have employed between 10 to 49 employees (10%), chart3.



The data have been processed through SPSS Statistics version 21, by utilizing the logistic regression model. The initial processing of the data has been done through the Enter method, which has been summarily represented according to table 1.

Table 1: Logistic Regression - Block 1: Method = Enter
Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	123.275[a]	.343	.481

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Table 2 shows the analytical processing of all the data gathered through the questionnaire, by obtaining in this way output 1 of this statistical analysis and equation (1) of

the logistic regression. From the processing of the data can be seen that not all the independent variables are important statistics-wise to be included in the model. This can be seen through the level of significance (Sig.) according to which the variable "The level of reaction to mistakes the organization made in the past" (LRMP) and the variable "The level of observance of the work norms on the part of the workers" (LOWN) have very good significance levels (Sig < 0.05) and also quite high positive coefficents, concretely 2.021 and 2.402.

The variable with the highest influence according to the odds ratio level is **"The level of observance of the work norms on the part of the workers**." (LOWN) variable, which has a very high odds ratio 11.048, which means that the chance to influence the cultural risk increases approximately 11 times for each increase by one unit of LOWN.

The second most influential variable is the (LRMP) variable with a very good odds ratio of 7.547, which means that the recognition, acceptance and reaction to mistakes made in the past affect the level of cultural risk approximately 7.5 times. Whereas the other variables have much lower odds ratio levels than the two abovementioned variables, which means that they affect the cultural risk less than the other two variables "The level of observance of the work norms on the part of the workers" and "The level of reaction to mistakes the organization made in the past". Also the high level of coefficient of the constant (-20.928) indicates that in the absence of the elements that we study, the cultural risk should be very high and dangerous for the organization. This means that if no value, norm or level of culture exist inside the organization, its activity is destined to fail, due to the very high level of risk.

Table 2: Variables in the Equation (output 1)

		B	S.E.	Wald	Df	Sig.	Exp(B)	95% C.I.for EXP(B)	
								Lower	Upper
Step 1[a]	LOC	-.135	.348	.150	1	.698	.874	.441	1.729
	LOT	-.094	.257	.134	1	.714	.910	.550	1.507
	LOPNI	.191	.353	.293	1	.589	1.211	.606	2.419
	LRMP	2.021	.596	11.510	1	.001	7.547	2.348	24.258
	LREC	-.175	.590	.088	1	.767	.839	.264	2.669
	LSPR	.386	.339	1.298	1	.254	1.472	.757	2.861
	LOWN	2.402	.507	22.472	1	.000	11.048	4.092	29.828
	Constant	-20.928	4.141	25.540	1	.000	.000		

a. Variable(s) entered during step 1: LOC, LOT, LOPNI, LRMP, LREC, LSPR, LOWN.

The Regression equation (1):l

$$\text{og}\left(\frac{p}{1-p}\right) = -20.9289 - 0.135LOC - 0.094LOT + 0.191LOPNI + 2.021LRMP - 0.175LREC + 0.386LSPR + 2.402LOWN \quad (1)$$

Since the two variables LOWN, LRMP and the constant have very good levels of significance (less than 0.05) we carry on processing them by using the Forward Stepwise method (Conditional) presented in Table 3. This method enables the automatic selection of the independent variables which are sufficciently important statistics-wise. Apart from this, the Forward Stepwise method (Conditional), by processing the data from the point of view of the influence on the dependent variable, enables us to see the regresses with higher significance for the dependent variable by entering one by one the most important variables. Table 3, is an output of the Forward Stepwise method (Conditional) which represents the new coefficients of the logistic regression and the respective odds ratios for every step, in the meaning of a new relationship between the dependent variable and the independent variables based on the level of significance, which at every step of this method are at the 0.000 level. It can be seen that the avoidance of the statistically unimportant variables greatly improves the level of significance for the variables which are included in the model.

Block 1: Method = Forward Stepwise (Conditional)

Table 3. Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	90% C.I.for EXP(B)	
								Lower	Upper
Step 1[a]	LOWN	2.410	.424	32.351	1	.000	11.139	5.548	22.365
	Constant	-11.659	1.972	34.957	1	.000	.000		
Outp2 Step 2[b]	LRMP	1.815	.447	16.525	1	.000	6.143	2.947	12.804
	LOWN	2.266	.457	24.572	1	.000	9.639	4.545	20.445
	Constant	-19.207	3.050	39.658	1	.000	.000		

a. Variable(s) entered during step 1: LOWN. The regression equation (2): $\log\left(\frac{p}{1-p}\right) = -11.659 + 2.410\ LOWN$ (2)

b. Variable(s) entered during step 2: LRMP. The regression equation (3): $\log\left(\frac{p}{1-p}\right) = -19.207 + 1.815 LRMP + 2.266 LOWN$ (3)

The output of this method as a result of the statistical processing enables us to come to certain conclusions:

1. The Level of the Observance of the Work Norms is of a primary importance for the sensitivity to the cultural risk. The chance to influence the cultural risk increases almost 11 times for each increase by one unit of the level of observance of the work norms (Step 1a).

2. The Level of the Observance of the Work Norms combined with the Level of Reaction to Mistakes the organization made in the Past increases its influence on the cultural risk almost 10 times (odds ratio=9.639) (Step 2b).

Furthermore, in order to assess the degree of influence of the independent variables on one-another we study the correlation coefficients (Pearson Correlation Coefficient = **PCC**) presented in the table 4 of the matrix of correlation. According to this table we can see that:

- The independent variable of communication (LOC) has a positive correlation to all the other variables of the independent case study. But the strongest correlation it has it with the independent variable of the opposition to new ideas (LOPNI), by PCC 0.782** and with quite a good level of significance 0.000. The second strongest correlation is with the independent variable of the tolerance to the workers (LOT) with a correlation coefficient PCC =0.587** and with quite a good level of significance 0.000. Thus, we can say that Albanian SMEs should pay great attention to the level of communication in their environment. The improvement of communication will have positive effect on the improvement of all the other elements and consequently will lower the level of cultural risk.
- The independent variable of tolerance to the workers (LOT) is not correlated with all the other independent variables. This variable has a positive correlation with the independent variable of communication (LOC), with the independent variable of opposition to new ideas (LOPNI), with the independent variable of reaction to external changes (LREC) and with the independent variable of self-confidence about protection from risks (LSPR). The strongest positive correlation it has it with the variable of communication (PCC = 0.504**) and with the independent variable of opposition to new ideas (PCC = 0.473**). This is understood by the fact that the more tolerant are the directors of the organization the more will rise the level of communication, but also will rise the level of debate regarding new ideas which emerge inside the organization.
- The independent variable of opposition to new ideas (LOPNI) has a positive correlation at a very good significance level 0.000 (meaning less than 0.01) with all the other independent variables, except for the variable of self-confidence where the level of significance is bigger than 0.01 but smaller than 0.05, and PCC = 0.208*. The strongest positive correlation it has it with the variable of communication (LOC), which is expressed in PCC = 0.782** and significance level 0.000. This means that the increase of debate and opposition to the new ideas implies also an improved level of communication, by fostering debate inside the organization.
- The independent variable of reaction to mistakes the organization made in the past (LRMP) has a strong correlation with the variable of reaction to external changes (LREC) with PCC = 0.688** and with the independent variable of the observance of the work norms (LOWN) with PCC = 0.478** for the level of significance 0.000. According to this

correlation it is highlighted that when Albanian SMEs take steps to react to mistakes should at the same time react to the external environment, by understanding the tendencies of this change, and also by demanding the observance of the work norms of their workers.

- The independent variable of reaction to changes in the external environment (LREC) has a strong correlation with the variable of the reaction to mistakes the organization made in the past (LRMP) with PCC = 0.688** and with the independent variable of observance of the work norms (LOWN) with PCC = 0.537** for the level of significance 0.000. According to this correlation it is higlighted that when Albanian SMEs take steps to react to changes of the external environment should at the same time react to and reflect on the mistakes made in the past and demand observance of the work norms of the their workers.
- The independent variable of self-confidence about protection from risks due to the competitive position (LSPR) is not in any way significantly related to any of the independent variables. It has a slight positive correlation with the independent variable of communication (PCC = 0.266** and to the independent variable of tolerance (PCC = 0.217**).
- The independent variable of the observance of work norms (LOWN) has a strong positive correlation with the independent variables (LRPM) with PCC = 0.478** and (LREC) with PCC = 0.537**, for a level of signficance 0.000. This means that when Albanian SMEs increase the demand for the observance of the work norms they increase the possibility to react to and reflect on the mistakes made in the past and to take steps to react and adapt to changes in the external environment. Whereas with the variable of tolerance to workers (LOT) the independent variable (LOWN) is not correlated because the level of signficance is bigger than 0.05, which means that there is not any clear relationship between the demand for the observance of the work norms of the workers will lead to an increase or decrease in the level of tolerance to the workers inside the organization.

Table 4: Correlations

		LOC	LOT	LOPNI	LRMP	LREC	LSPR	LOWN
LOC	Pearson Correlation	1	.504**	.782**	.329**	.392**	.266**	.224**
	Sig. (2-tailed)		.000	.000	.000	.000	.001	.006
	N	150	150	150	149	150	150	150
LOT	Pearson Correlation	.504**	1	.473**	.132	.316**	.217**	.131
	Sig. (2-tailed)	.000		.000	.109	.000	.008	.109
	N	150	150	150	149	150	150	150
LOPNI	Pearson Correlation	.782**	.473**	1	.371**	.474**	.208*	.285**
	Sig. (2-tailed)	.000	.000		.000	.000	.011	.000
	N	150	150	150	149	150	150	150
LRMP	Pearson Correlation	.329**	.132	.371**	1	.668**	-.084	.478**
	Sig. (2-tailed)	.000	.109	.000		.000	.309	.000
	N	149	149	149	149	149	149	149
LREC	Pearson Correlation	.392**	.316**	.474**	.668**	1	.065	.537**
	Sig. (2-tailed)	.000	.000	.000	.000		.432	.000
	N	150	150	150	149	150	150	150
LSPR	Pearson Correlation	.266**	.217**	.208*	-.084	.065	1	.072
	Sig. (2-tailed)	.001	.008	.011	.309	.432		.382
	N	150	150	150	149	150	150	150
LOWN	Pearson Correlation	.224**	.131	.285**	.478**	.537**	.072	1
	Sig. (2-tailed)	.006	.109	.000	.000	.000	.382	
	N	150	150	150	149	150	150	150

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed)

6. Conclusions and Recommendations

At the end of this study we can say that the cultural risk is a new and relatively little known notion to Albanian SMEs. Also Albanian SMEs are also not really familiar with the notion of "culture of the organization", a notion which is closely related to the cultural risk. The independent variables of the case study which affect the cultural risk the most are as follows:

- **The observance of the work norms on the part of the workers (LOWN)**. This independent variable affects the cultural risk the most, which is reflected on odds ratio 11.048 (table 2). This means that Albanian SMEs should demand the observance of work norms of their workers, because this would affect the cultural risk 11 times.
- **Reaction to mistakes the organization made in the past (LRMP)**. The way the organization reacts to wrong moves made in the past certainly affects the cultural risk and this can be seen from the statistical analysis according to which this variable has an odds ratio = 7.547 (Table 2), combined with all the independent variables we studied. Thus, if Albanian SMEs try to understand and react to past mistakes then this action would affect the cultural risk about 7.5 times.

By observing the correlation coefficients (Table 4) we conclude that:

❖ The independent variable of the observance of work norms (LOWN) has a strong positive correlation with the independent variables LRMP with PCC = 0.478** and LREC with PCC = 0.537**, for a level of significance 0.000. ***This means that when Albanian SMEs increase the demand for the observance of the work norms they increase the possibility to react to and reflect on past wrong moves and to take steps to react to and adapt to changes in the external environment***.

❖ The independent variable of reaction to mistakes the organization made in the past (LRMP) has a strong correlation with the variable of reaction to changes in the external envionment (LREC) with PCC = 0.688** and with the independent variable of the observance of work norms (LOWN) with PCC = 0.478** for a level of significance 0.000. According to this correlation it is highlighted that ***when Albanian SMEs take steps to react to mistakes should at the same time also react to the external environment, by understanding the tendencies of this change, and also by demanding the observance of the work norms of their workers.***

❖ The independent variable of reaction to changes in the external environment (LREC) has a strong correlation with the variable of reaction to mistakes the organziation made in the past (LRMP) with PCC = 0.688** and with the independent variable of the observance of work norms (LOWN) with PCC = 0.537** for a level of significance 0.000. According to this correlation it is higlighted tha ***when Albanian SMEs take steps to react to changes in the external environment should at the same time react to and reflect on mistakes made in the past, demand the observance of the work norms of their workers.***

❖ The independent variable of communication (LOC) has a strong positive correlation with all the other independent variables of the case study. But the strongest correlation it has it the independent variable of opposition to new ideas (LOPNI), with PCC 0.782** and with quite a good level of significance 0.000. ***Thus, we can say that Albanian SMEs should pay great attention to the level of communication in their environments. The improvement of communication should have positive effect on the improvement of all the other elements and consequently will lower the level of cultural risk.***

It is recommended that Albanian SMEs:

1) Strongly demand the observance of the work norms of their workers, which should be part of the culture of organization.

2) React fast to wrong moves they make. This reaction will lead to a decrease in the cultural risk increasing the chances to success in the future.

3) Walk confidently and adapt to changes in the external environment, trying to be always a step ahead of their competitors in the Albanian environment and abroad.

4) Aim at achieving high levels of communication in their environments. This improved level of communication will lead to healthy debates about new ideas, and out of this climate the best idea will eventually be born.

5) Try to understand more the different kinds of risks they have to deal with every day, because every special risk affects considerably their activity, their monetary transactions, their loss or profit.

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Spatial Planning & Regional Growth: A Benchmarking Study for North-South Aegean & Crete[1]

Abstract:
Spatial Planning focuses on planning and management of space, as a core axis towards sustainable development, as well as harmonious and balanced sustainable development. The term of 'sustainable development' is nowadays used in order to illustrate not only economic, but also social and environmental sustainable development, pursuing, on the one hand, the improvement of economic indicators, and on the other hand the improvement of social and environmental indicators. Economic and social data could present and illustrate the framework of spatial, economic and social conditions, as well growth and development prospects of a country or region. Nevertheless, comparative analysis of economic, spatial and social data is considered crucial for any future planning procedures, as well as for any consideration of the determining factors of both economic and social development. This paper attempts to analyze spatial planning framework and its contribution towards sustainable regional development. More precisely, this paper analyses the case studies of the regions of: North Aegean, South Aegean and Crete.

Key Words: Economic and Spatial Planning, Regional Development, Economic Development, North Aegean, South Aegean, Crete

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[1]"This work is supported by the Action entitled: "Cross-Border Cooperation for the development of Marine Spatial Planning" referred as THAL-CHOR (in Greek ΘΑΛ-ΧΩΡ) is co-funded by the European Regional Development Fund (ERDF) by 80% and by national funds of Greece and Cyprus by 20%, under the Cross-Border Cooperation Programme "Greece-Cyprus 2007-2013".
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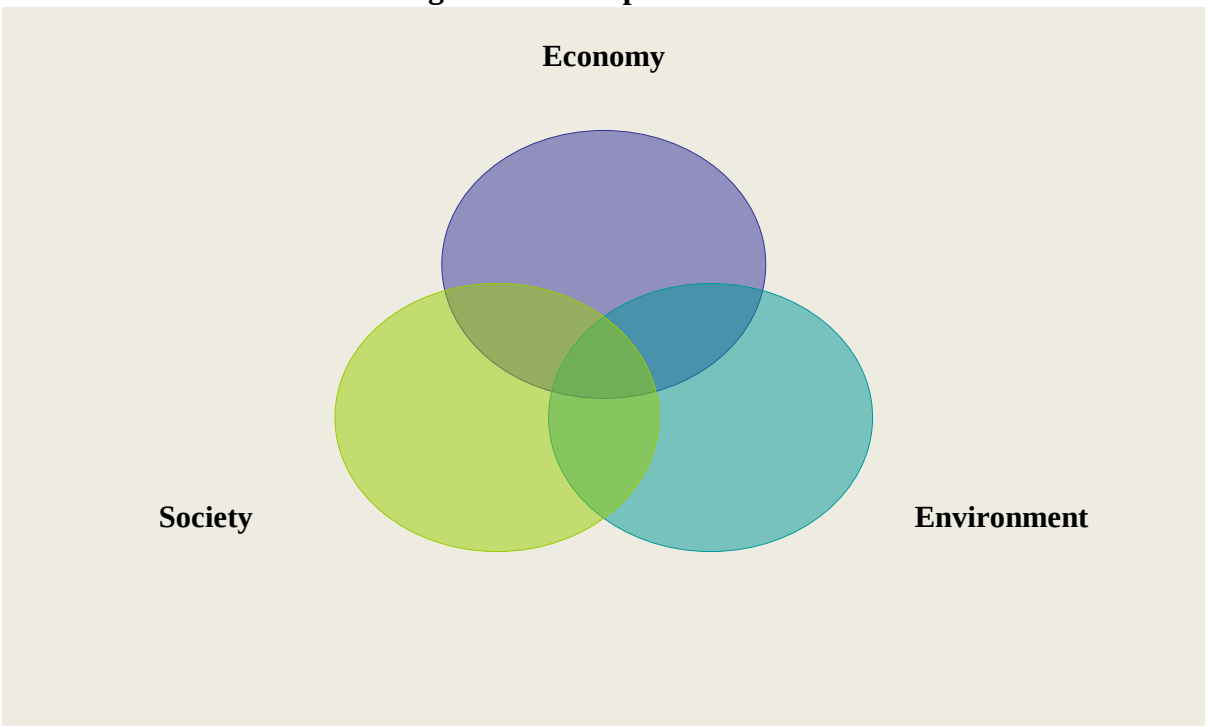
1. Spatial Planning and Sustainable Development

Until the end of 1980 decade, when the term of 'sustainable development' emerged, development has been mostly referred to economic growth. Sustainable development has been established as a scientific term comprising a three-dimensional meaning: namely economic, social and environmental. Developments in the theory of sustainable development sets as prerequisites the improvement of economic indicators, namely economic growth, also combined with improvements in social indicators, namely social development, also including the environmental sustainability (Delladetsimas, 1997). Figure 1 illustrates the three factors of economic and social development. Basic aim resulting from sustainable development policies implementation is the enhancement of welfare and living standards, the efficient management of available resources, pursuing not only present welfare, but also welfare regarding future generations.

Figure 1. Development factors



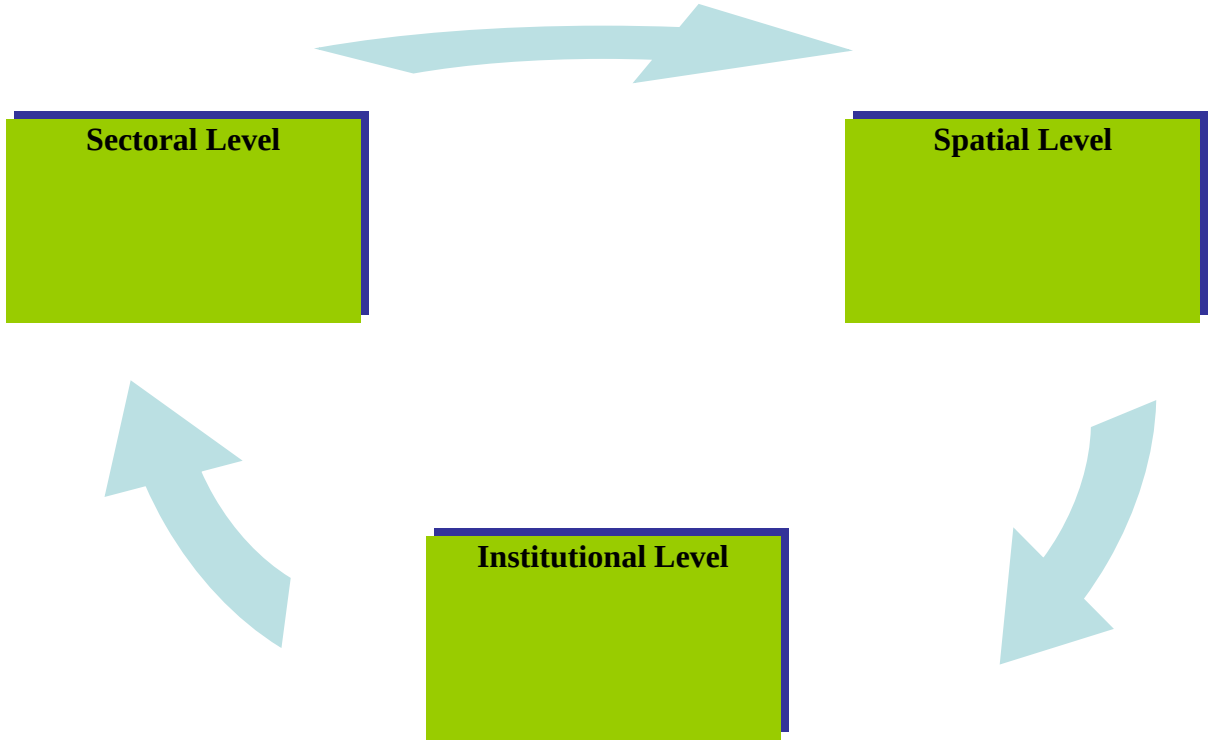
Source: Own elaboration

Within this framework, 'space' is considered to be as one of the major elements, determining the interrelations between socio-economic conditions and production, both in regional and sectoral level, as illustrated in Figure 2.

Spatial Planning within sustainable development planning is essential for spatial sustainable development across space (regionals, national and international space). Within this analysis, it is important that different regions are not moving within the same developing path, due to different geographical, social and economic conditions. Under this spectrum,

spatial planning is an important driver in enabling coordination of services, infrastructure and authorities, towards a harmonious sustainable development widely provided to citizens.

Figure 2: Core Determining Factors of System of Production



Source: Maier J., Obermaier F. (2001)

Spatial planning promotes coordination between different policy orientations, following the core principles of sustainable development, focusing on equilibrium between competitiveness, social integration, welfare and environmental protection (Gospodini, 2007). National Spatial Planning Policy is divided into three policy levels (Loukakis, 2002):

- Spatial Planning in National Level
- Spatial Planning in Regional Level
- Spatial Planning in Sub-Regional Level

In every period in question, main goals are set according to the national and regional priorities classification, in conjunction to the International and European Framework of Policies and Guidelines. This paper attempts to analyze spatial planning framework and its contribution towards sustainable regional development. More precisely, this paper analyses the case studies of the regions of: North Aegean, South Aegean and Crete.

2. The European Framework of Spatial Planning

Modern economy has renewed the interest for the role of spatial development and spatial planning in the development process, underlining the interaction between social and economic growth, along with environmental sustainability, as an important factor to economic progress. This relationship requires the consideration of a wide range of determining factors, as well as a wide range of interrelated planning and policy aspects. The economic processes that create and diffuse competitiveness and socio-economic enhancement are critical in the development process and there are powerful contacts between the specific spatial and regional conditions.

This approach renders important the consideration of specific developmental regional characteristics, focusing on strengths, weaknesses, threats and opportunities, affecting each region in a distinctive way. It also includes a wide range of policies which aim to build networks, to make markets more conducive to innovation, to facilitate the transfer of technology, to help firms to acquire relevant capabilities, and to provide a supporting infrastructure in areas such as standards and intellectual property, in order to enhance competitiveness, increased efficiency and growth and consequently to compete on a national and international scale.

The growth path of the European space have been designed with main focus on harmonious a balanced regional development, aiming towards economic, social and regional cohesion and coherence of the European space (Christofakis, 2001). Regional planning process, following Second World War, could be summarized into the following stages:

- From 1945 to 1960, planning is undertaken mostly by public authorities and giving priority to spatial management and land use planning, urban planning, and also planning a wide range of communication and infrastructure networks, providing emphasis on natural environment and agricultural activities.
- From 1970 to 1980, planning has been concentrated on entrepreneurial cities, aiming in industrial reconstruction, efficient space and labor allocation, as well as a world space re-organization, mostly within globalization.
- From 1990 to 2000, the main planning process stems from the EU Programming Framework of Sustainable Development, based on the principles and guidelines coming from the Green Book for Urban Environment (1990), as well as Lisbon Treaty, considering all the core urban and environmental condition and issues, providing a proposition of an integrated approach towards policies in European level. The main priorities of the European Union towards urban development could be summarized into the following:
- economic and social cohesion;

- balanced and sustainable development of the territory of the European Union.
- conservation and management of natural resources and the cultural heritage;
- balanced competitiveness of the European territory
- suitable policy framework for the sectoral policies of the Community and the Member States that have spatial impacts, as well as for regional and local authorities, aimed at achieving a balanced and sustainable development of the European territory
- investment in human capital, technological change and productive efficiency

Urban environment planning has been included in the 6th Action Program for the Environment 'Environment 2010), aiming towards a more coherent and integrated plan ij order to face the modern environmental issues (Ministry of Environment, Urban Planning and Public Worsk, 2008). The basic priorities are set on (Aravantinos, 1997):

- ❖ urban space management and urban design
- ❖ sustainable communications and transports networks
- ❖ best practices for regional and local urban planning.

The 'Leipzig Map' signed in 2007 by EU member states, focused on cities important role on European policies planning an implementation, providing emphasis on:

- the operation and practice of planning within the institutional contexts of planning systems, policies and processes in Europe and beyond.
- the inter-relations between planning and the allied policy agendas of sustainability and economic development with a focus on the analysis of central and local government functions, multi-level governance, quality and performance management.
- diverse aspects of the economy of city-regions economy settings with links to research on spatial planning,
- providing an aid plan toward less developed regions
- modernization of communication, transportation an infrastructure networks
- policies of innovation, education and regional development

In 2010 decade, the framework of urban and spatial planning is determining mostly by urban development, aiming to environmental protection and sustainable policies in areas with significant environmental characteristics. The new governance forms, as well as the new strategic planning are characterized by new productive procedures, restructuring of space usage, re-organization of cities, policies towards economic and financial crisis and environmental protection. Moreover, research on sustainable development addresses questions of lifestyle, consumption and production, investment and property development, eco-design and planning for climate change are set alongside explorations of institutional and

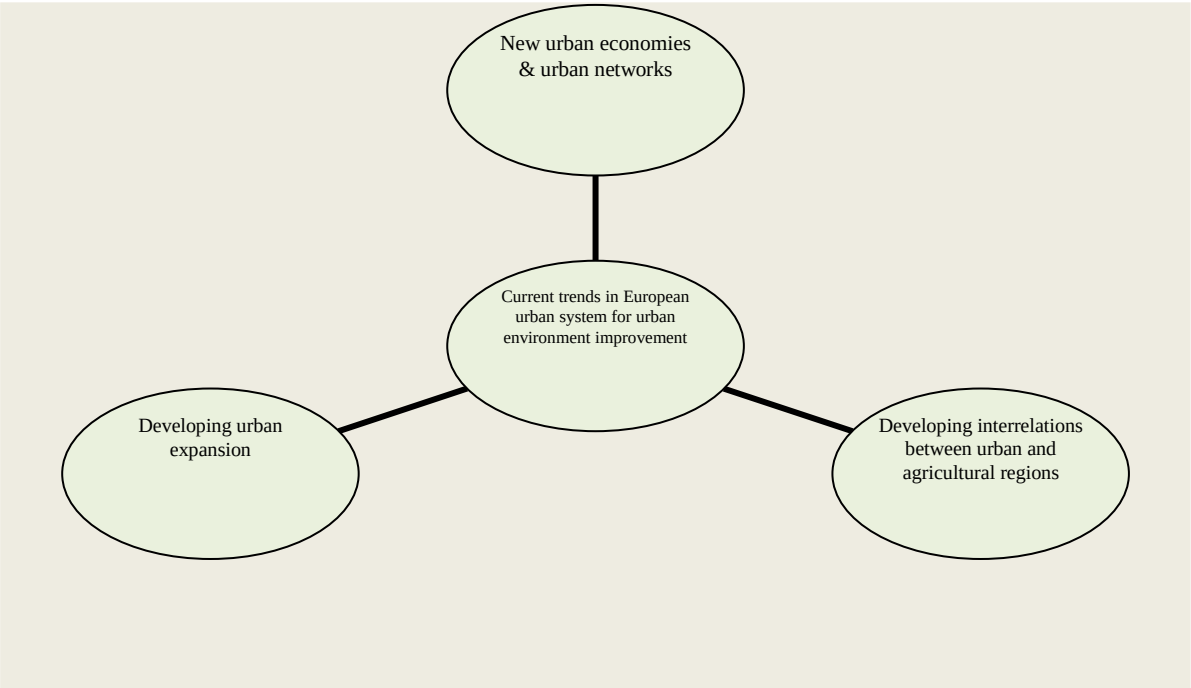
organizational structures of learning, innovation and knowledge transfer within spatial planning process.

First planning attempts regarding Spatial and Urban Planning can be traced in decades 1960-1970 leading to the European Spatial Development Perspective, as a result of a wide range of negotiations and consultations. This European Spatial Development Perspective (ESDP) has as main goal to promote European spatial and regional development, based on the following axes and actions:

- give priority to innovation and enterprise
- ensure full employment
- creating closer links between research institutes and industry, developing conditions favorable to R&D, improving access to finance and know-how and encouraging new business ventures;
- emphasizing the need to open up employment opportunities, to increase productivity and quality at work and to promote lifelong learning;
- reducing unemployment and disparities in access to employment;
- promoting closer integration by improving transport, telecommunications and energy networks;
- stimulation of innovation, and introducing new technologies, for example, in energy and transport.
- ensure an inclusive labor market
- connect European Union
- protect the environmental resources, as well as cultural heritage

To summarize, the European Spatial Development Perspective is a core policies framework, aiming in promoting and improving cooperation on European Union issues, focusing on the following main pillars, as illustrated in Figure 3:

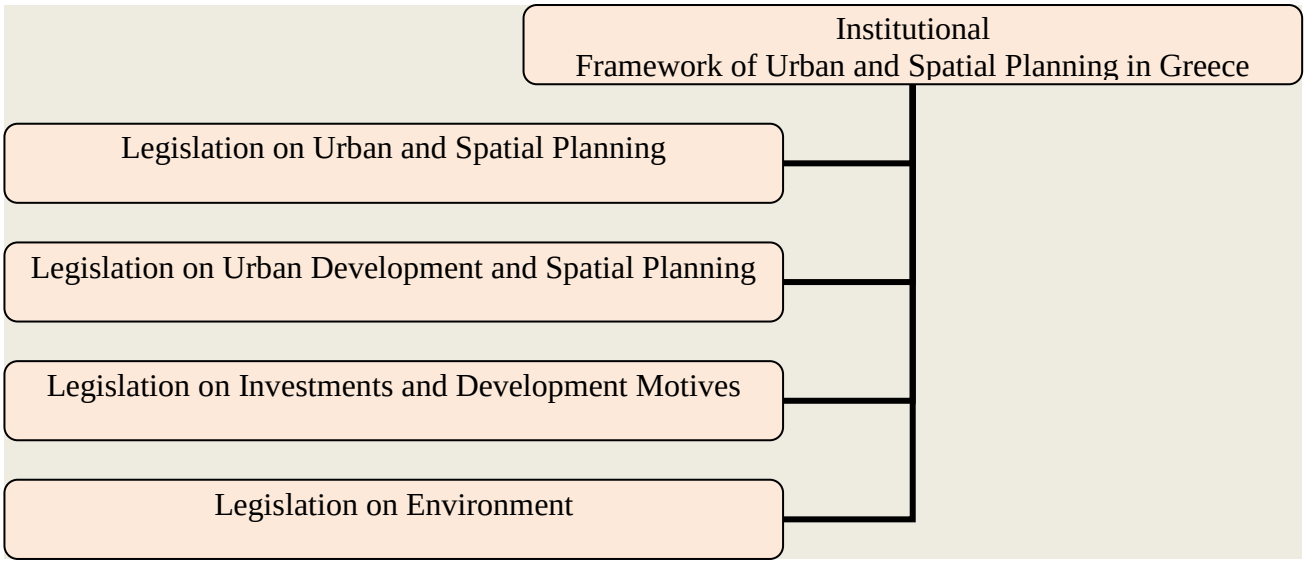
Figure 3: Principal Factors of Spatial Development in European Space



3. Framework of Spatial Planning in Greece

The main pillars which constitute the institutional framework of spatial and urban planning in Greece are, on the one hand, the legislation system on spatial and urban planning, and urban development, and on the other hand, o0b the legislation system on development motives, investment policies, and related environmental policies. The following Figure 4 presents these main pillars in Greece:

Figure 4: Institutional Pillars of Spatial and Urban Design in Greece



Source: Current legislation, Government Gazette

Urban and spatial planning policies in Greece have aimed to strengthen the competitiveness of the economy or selected industries, in order to increase societal welfare through economic success. Hence European Union has made regional planning a top priority through several strategies, funding opportunities and assessments. The pressures of globalisation have also brought regional planning to the fore as a key element in increasing productivity along with technical efficiency and underpinning industrial competitiveness, taking into consideration the under-investment in business and other innovative activities, strongly linked to the fragmented condition of European markets. The following Table 1 presents the main pillars of the legislative framework which shaped urban and regional planning in Greece:

Table 1: Main pillars of the legislative framework on urban and regional planning in Greece

Legislation	Main Guidelines
Law Framework 1923	Introduction of modern urban planning system, which is getting obligatory for every urban city, town or settlement
Law 360/76	Establishment of National Urban and Regional Planning Council, introducing two levels of planning: national and regional planning
Law 947/1979	Definition of land usages and cities planning
Law 1337/1983	Introduction of General Urban and Regional Planning Scheme, aiming in urban reconstruction and regional re-structuring
Presidential Decree 1985	Introduction of different urban planning levels, with differentiated principles and goals, according to development potentials
Law 2508/1997	Re-definition of General Urban Planning, according to sustainable development principles, mainly in large urban cities
Law 2742/1999	Introduction of new principles towards harmonious and sustainable regional development, aiming in social welfare promotion
National Gazette 128/2008	Introduction of General Framework of Urban and Regional Planning and Sustainable Development Law, focusing on natural and cultural resources, competitiveness promotion, knowledge economy, and productive investments promotion, underlying the environment protection.
National Gazette 2464/2008	Introduction of Renewable Natural Resources Law, within the Urban and Regional Planning Scheme, focusing on environmental factors in economic development.
National Gazette 1138/2009	Introduction of Tourism Development, within the Urban and Regional Planning Scheme, focusing on developing tourism infrastructures and competitiveness enhancement.
National Gazette 151/2009	Introduction of Manufacturing Industrial Development, within the Urban and Regional Planning Scheme, focusing on developing regional re-structuring of the industrial activities, towards sustainable development.

Source: National Gazette

Within this framework, a legislative transition towards a sustainable and resource efficient economy is paramount for maintaining the long-term competitiveness. Overall, Greece has made significant progress in defining and implementing consistent national

legislative frameworks for stimulating an efficient urban and regional planning system. The quality and availability of infrastructure (energy, transport, and broadband) make also an important contribution to promoting environment, with regions in need of a modern public administration, being able to deliver efficient and high quality public services. Coordinating clusters and networks improve urban and regional competitiveness and innovation by bringing together resources and expertise, and promoting cooperation among regional actors and authorities, and policies should aim to overcome existing market failures and funding gaps, especially to supply the bridge between regional efficiency and productivity enhancement. At the national level, governments tried to set up agencies funded by public bonds with the mission to provide venture capital, investment credits and R&D support to new activities in the above fields. Productive efficiency and competitiveness would be strengthened by:

- Pooling scarce resources to help to achieve critical mass in bringing innovation to the market; and by increasing cooperation in innovation to create large scale demonstration projects and pilot test facilities
- Reducing the fragmentation of regional support systems, facilitating bringing innovative solutions to the market, and increasing the market focus of research projects.
- Developing support for innovative services based on measureable outcomes
- Facilitating the growth of manufacturing industries by ensuring that regulations do not pose obstacles to expansion; by favouring access to appropriate finance; and by providing support services for accessing new markets, and publicising these.

However, the current difficult fiscal environment sets limits to policy action, but robust growth will reduce the burden of public deficit and debt, in line with the goals of the Stability and Growth Pact. For this an environment that favours new ideas and new businesses is required. Innovation is the primary driver of a successful and sustainable industrial policy. A strong lead in R&D and innovation is Europe's key competitive advantage and of central importance in finding solutions to economic challenges. With increased globalisation, one can only hope that industry will be an engine for the spreading of social progress, environmentally friendly technologies and innovations worldwide. A new generation of policies have to overcome the limitations and failures of past experiences, such as collusive practices between political and economic power, heavy bureaucracy, lack of accountability and entrepreneurship. They have to be creative and selective, with decision-making mechanisms that are more democratic and inclusive of different social interests. These new approaches to industrial and innovation policies could play a key role in pulling Greece out of the current

crisis. The politics behind such a new departure has to be based on a wide social consensus over the distribution of the productivity and efficiency gains deriving from new technologies and economic activities. Urban and regional policies and policy programmes and projects claim to contribute to urban and regional competitiveness. This implies that such policies and programmes should concentrate on areas in which there is expansion and therefore good prospects for growth.

One of the main aims of urban and regional policy regards the encouragement of innovation, knowledge and research. European Union policy consists a framework which aims to encourage private investments in R&D, and insure an optimal use of the public resources. Furthermore, encouraging investments in intangible assets and human capital is crucial, in order to maximize efficiency. Furthermore, supporting entrepreneurship and developing industrial sectors is an objective that goes beyond the limits, by joining actions of the educational policies, internal market, financial services and tax policy. Certain fields require specific intervention, in order to improve the internal market, such as the financial or services markets, where the technical barriers and the legislative differences limit the free trade, in order to improve the economic environment, with special attention in areas which present the fastest technological progress. However, the development objectives set at European level cannot be reached without a tight interconnection of these policy measures with those of some complementary policies, such as the commercial policy, the single market policy, transport and energy policies, research and development policies, competition policy, regional and macroeconomic policies. While in these fields the policies are already coordinated, the sustainable development requirements, with the three development pillars: economic, social and environmental, require supplementary measures for coordinating the industrial policy with the associated policies and requirements. Thus, European Union must insure the balance between the different policies, and this balance must be followed at national level, within the limits of competency of the different member states. On the other hand, cohesion policies amount to an efficiency-based long-run strategy of 'catch-up growth', in which the interventions aim to accelerate catch-up growth and achieve cohesion policies, rendering urban and regional policy aims into increased growth and employment and the improved competitiveness of European regions. Furthermore, an open, efficient and competitive business environment is a crucial catalyst for growth both in urban and regional context. Rising to these challenges can improve the competitiveness of European regions, and the Commission aims to help the member states to use their resources efficiently in order to increase competitiveness. Addressing these challenges will improve the growth prospects of

regions, contributing thus decisively to wealth creation and productivity growth throughout the economy.

Figure 5. Development Axes in Greece

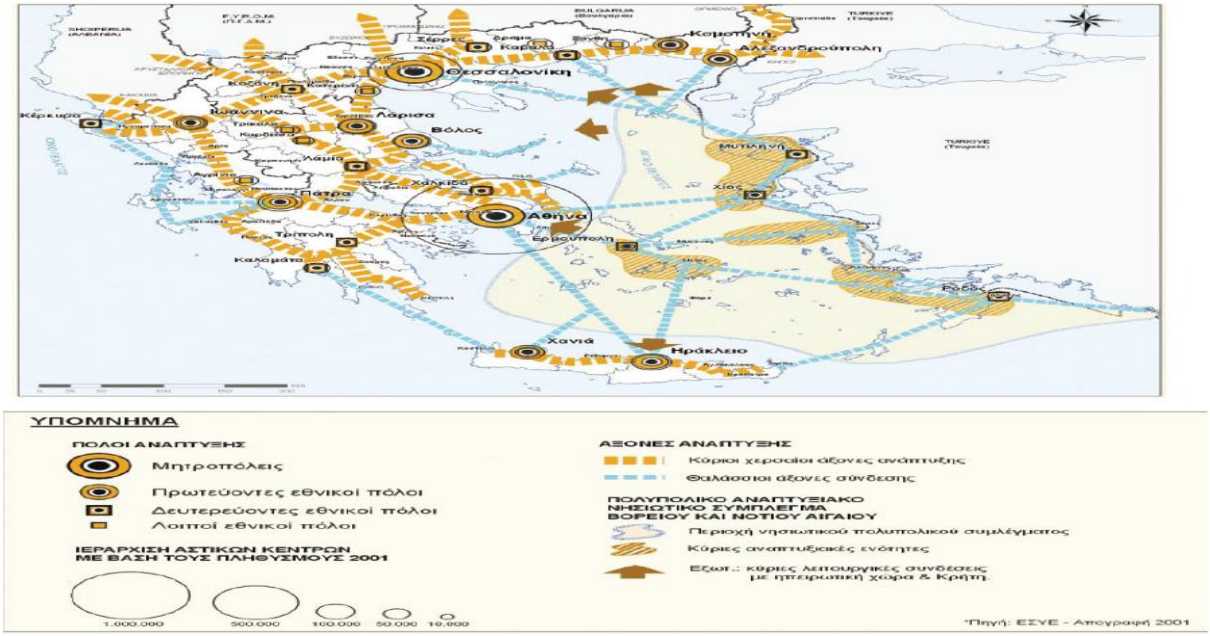
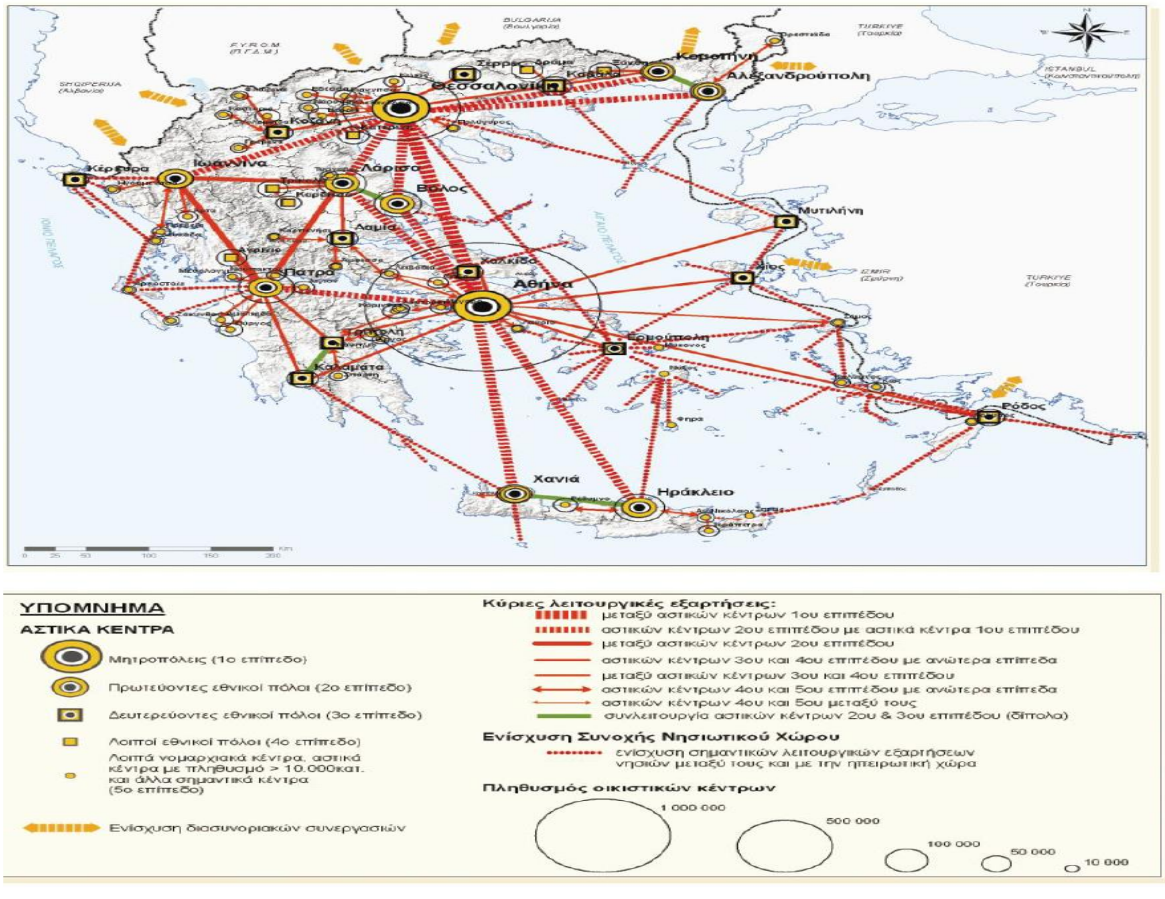


Figure 6. Regional Growth Potential in Greece



4. Regions of North Aegean, South Aegean and Crete

According to Law 1622/1989, Greek regions have been divided, according to population, area and main cities. Then, according to central planning of Kallikratis Project (2010), Greece has been divided into thirteen regions and 325 municipalities. The main economic indicators of each of these regions are presented in the following tables:

Table 4: Main economic indicators for Greek regions, 2013

	Region	Main City	Area (km²)	Population	Population Density (inhabitants /km²)	GDP (mil. €)	GDP Per Capita (€)
1	Eastern Macedonia & Thrace	Komotini	14.157	606.170	42,82	9.265	15.272
2	Central Macedonia	Thessaloniki	18.811	1.874.590	99,66	32.285	16.559
3	Western Macedonia	Kozani	9.451	282.120	29,85	5.506	18.786
4	Epirus	Ioannina	9.203	336.650	36,58	5.079	14.221
5	Thessaly	Larissa	14.037	730.730	52,06	11.608	15.772
6	Ionian Islands	Corfu	2.307	206.470	89,50	4.130	17.726
7	Western Greece	Patra	11.350	680.190	59,93	10.659	14.332
8	Central Greece	Lamia	15.549	546.870	35,17	10.537	19.007
9	Attica	Athens	3.808	3.812.330	1001,11	110.546	26.968
10	Peloponnese	Tripoli	15.490	581.980	37,57	9.809	16.580
11	North Aegean	Mytilene	3.836	197.810	51,57	3.330	16.638
12	South Aegean	Ermoupoli	5.286	308.610	58,38	7.646	24.828
13	Crete	Heraclion	8.336	621.340	74,54	11.243	18.421

Source: Hellenic Statistical Service

Greece has been the notable example of an industrialized country that has faced difficulties in the markets because of rising debt levels. The public sector accounts for about 40% of GDP. The service sector contributes 75.8% of the total GDP, industry 20.8% and agriculture 3.4%. Greece's main industries are tourism, shipping, industrial products, food and tobacco processing, textiles, chemicals, metal products, and mining. Although remaining above the euro area average, economic growth turned negative in 2009 for the first time since 1993. By the end of 2009, as a result of a combination of international (financial crisis) and local (uncontrolled spending) factors, the Greek economy faced its most severe crisis after 1993, with the second highest budget deficit (after Ireland) as well as the second highest debt (after Italy) to GDP ratio in the EU. This, and rising debt levels (115% of GDP in 2009) led to rising borrowing costs, resulting in a severe economic crisis. Greece has been accused of trying to cover up the extent of its massive budget deficit in the wake of the global financial crisis. Years of unrestrained spending, cheap lending and failure to implement financial reforms left Greece badly exposed within the global economic and financial crisis struck. Currently, Greece is already in major breach of eurozone rules on deficit management and

with the financial markets betting the country will default on its debts. In order to combat this accelerating crisis, Greece ties to manage excess deficits and has implemented austerity measures aimed at reducing the deficit by more than €10 billion. It has hiked taxes on fuel, tobacco and alcohol, raised the retirement age, imposed public sector pay and pension cuts and applied tough new tax evasion regulations. Since 2008, there is a notable decrease in GPD, income and growth rates, as seen in Figure 7:

Figure 7 GDP per capital and GDP growth rate

Table 5: GDP per capital and GDP per capital growth rate, 2008-2009

Regions	GDP	GDP per capita
Eastern Macedonia & Thrace	0,1	0,1
Central Macedonia	-0,4	-0,8
Western Macedonia	-1,7	-1,7
Epirus	-0,5	-1,5
Ionian Islands	-0,9	-2,1
Thessaly	-0,02	0,0
Central Greece	-0,3	-0,2
Western Greece	-0,3	-0,8
Attica	-1,3	-1,9
Peloponnese	-0,6	-0,4
North Aegean	**-0,4**	**-0,3**
South Aegean	***-0,4***	***-0,8***
Crete	**-0,8**	**-1,2**
Greece	**-0,8**	**-1,2**

Source: Hellenic Statistical Service, 2011

Regarding the current financial and economic crisis effects, almost every single region of Greece has been severely affected. More and foremost, the most severed affected regions include: Attica, West Macedonia, Epirus and Ionian Islands regions. The South Aegean

region, regardless its touristic development, is also strongly affected by the current crisis, presenting a decreasing growth rate. The following tables present the main economic indicators regarding the regions of North Aegean, South Aegean and Crete, providing the most recent data available. Tables 6, 7 & 8 present Gross Value Added, GDP, GDP per capita, both in the above mentioned areas, as well as the rest areas of the country.

Table 6: Gross Value Added, *(Euro millions, current prices)*

	Gross Value Added						
Regions	**2005**	**2006**	**2007**	**2008***	**2009***	**2010***	**2011***
Greece	172,595	183,659	195,623	205,035	205,901	195,222	183,137
Aegean Islands, Crete	17,008	17,969	18,964	20,041	20,224	18,907	17,812
North Aegean	2,512	2,679	2,874	3,032	3,028	2,771	2,643
Lesvos	1,313	1,393	1,470	1,557	1,537	1,424	1,365
Samos	555	596	639	697	687	615	579
Chios	645	691	766	778	804	731	699
South Aegean	5,780	6,072	6,479	6,922	7,039	6,580	6,215
Dodecanese	3,130	3,407	3,558	3,844	3,875	3,530	3,439
Cyclades	2,649	2,665	2,922	3,077	3,164	3,049	2,776
Crete	8,716	9,218	9,611	10,088	10,157	9,557	8,955
Heraclion	4,186	4,495	4,689	5,043	4,921	4,726	4,393
Lasithi	1,088	1,142	1,246	1,199	1,317	1,179	1,090
Rethymno	1,273	1,220	1,234	1,302	1,353	1,236	1,221
Chania	2,169	2,362	2,442	2,544	2,566	2,416	2,251

Source, Hellenic Statistical Service

Table 7: Gross GDP (*Euro millions, current prices)*

	Συνολική ακαθάριστη προστιθέμενη αξία						
Regions	**2005**	**2006**	**2007**	**2008***	**2009***	**2010***	**2011***
Greece	**193,050**	**208,622**	**223,160**	**233,198**	**231,081**	**222,151**	**208,532**
Aegean Islands, Crete	**19,023**	**20,412**	**21,634**	**22,794**	**22,697**	**21,515**	**20,282**
North Aegean	**2,810**	**3,044**	**3,279**	**3,448**	**3,398**	**3,153**	**3,009**
Lesvos	1,468	1,582	1,677	1,771	1,725	1,621	1,554
Samos	620	677	729	792	771	700	659
Chios	721	785	873	885	902	832	796
South Aegean	**6,465**	**6,897**	**7,391**	**7,872**	**7,900**	**7,487**	**7,076**
Dodecanese	3,501	3,870	4,058	4,372	4,349	4,017	3,915
Cyclades	2,963	3,027	3,333	3,500	3,551	3,470	3,161
Crete	**9,749**	**10,471**	**10,964**	**11,473**	**11,399**	**10,875**	**10,197**
Heraclion	4,682	5,106	5,349	5,736	5,523	5,377	5,002
Lasithi	1,217	1,297	1,421	1,363	1,478	1,342	1,241
Rethymno	1,424	1,385	1,408	1,481	1,519	1,406	1,390
Chania	2,426	2,683	2,786	2,893	2,880	2,749	2,563

Source, Hellenic Statistical Service

Table 8: GDP per capita *(Euro, current prices)*

	2005	2006	2007	2008*	2009*	2010*	2011*
Greece	**17,403**	**18,748**	**19,991**	**20,846**	**20,656**	**19,918**	**18,747**
Aegean Islands, Crete	**16,805**	**17,916**	**18,863**	**19,754**	**19,581**	**18,519**	**17,322**
North Aegean	**13,847**	**15,042**	**16,237**	**17,108**	**16,894**	**15,695**	**14,765**
Lesvos	13,826	14,959	15,907	16,845	16,464	15,518	14,626
Samos	14,386	15,710	16,926	18,427	17,940	16,250	15,061
Chios	13,453	14,670	16,335	16,564	16,897	15,594	14,798
South Aegean	**20,134**	**21,285**	**22,598**	**23,869**	**23,789**	**22,446**	**20,896**
Dodecanese	17,622	19,311	20,064	21,427	21,163	19,460	18,683
Cyclades	24,214	24,487	26,704	27,831	28,055	27,293	24,491
Crete	**16,034**	**17,084**	**17,744**	**18,431**	**18,211**	**17,335**	**16,225**
Heraclion	15,690	16,968	17,636	18,771	17,972	17,463	16,235
Lasithi	16,063	17,048	18,626	17,848	19,380	17,655	16,334
Rethymno	17,338	16,744	16,849	17,518	17,758	16,330	16,106
Chania	15,991	17,512	18,005	18,547	18,358	17,481	16,216

Source, Hellenic Statistical Service

Nowadays, the role of regions to the economy is even more important taking into consideration the slowdown in the world, European and Greek economy, and the effects on the business environment created by the financial crisis. Thus, regions have a very important role in creating opportunities making an important contribution to economic growth and development. However, due to their nature, regions are characterized by being very heterogeneous since they differ in their endowments of resources as well as on the risks involved in their productive activities. For this reason, it is of great importance, on the one hand to analyze their efficiency level and potential, and in addition, to analyze the factors which determine their efficiency potential.

The key factors influencing the competitiveness of the EU and Greek regions are access to innovation, R&D and international trade. The main recommendations revolve around three key areas: innovation and research and strengthening networks and clusters; responsible use of natural resources; and the need for open world markets with fair competition. Clustering, collaboration and the formation of strategic alliances are becoming increasingly important. Continuous R&D and innovation efforts are essential elements into guaranteeing the long-term competitiveness of Europe's regions. European research, technical development and innovation policies should focus on developing the framework conditions that stimulate innovation, entrepreneurship and, thus, growth and employment. Innovation for sustainable regions requires paying attention to the interfaces between R&D policies with other critical policy fields. Strong emphasis needs to be placed upon the management of the interfaces between R&D policy and other policy realms competition policy, intellectual

property rights, standardization, education and training, environmental policy, labour market, employment and social policy, to facilitate the creation of a sustainable European environment, along with fiscal instruments and incentives. Understanding future challenges and issues is important on future developments in regions, contributing to sustainable growth.

5. Conclusions and Policy Implications

Promoting urban and regional sustainable growth into the European Union has resulted in a growing challenge for policymakers. Urban and regional disparities and inequalities are an increasing issue for the European Union to consolidate, as a result policy makers have to adapt the policy agenda considering policy in order to enhance technical and productive efficiency capabilities.

Moreover, policy planning is a major matter which due to the wide interpretations and implications should have a clear mix of principles and priorities, mainly focusing on the effectiveness of the related EU policies. EU industrial and innovation policy should aim to bridging the technical efficiency gaps, both in industrial and country level, benefiting for economic cohesion, allowing members states with a backwards economy or backwards regions to modernise and thus compete in European and international markets, promoting convergence, competitiveness and cooperation. Infrastructure, innovation and investments should be among the main goals.

As it has been asserted above, globalization and worldwide competition has shifted the comparative advantage of regional economies towards the factor of knowledge and innovation, where entrepreneurship based on the technical efficiency enhancement plays a rather important role, as far as the growth, productivity and competitiveness enhancement are concerned. In order to promote innovation activities and technological opportunities entrepreneurship enhancement seems to have a significant importance not only to business success, but also to the long run performance of the economy as a whole. Under this perspective, growth policies should focus on creating favorable environment for the co-operation between firms and institutions that support the development and exploitation of knowledge and innovation and technical efficiency. Furthermore, policies should promote the entrepreneurial relations between regions and institutions, fostering the development and dissemination of the expertise, the mobility of human and physical capital and the enhancement of the relationships between business and research entities. Specifically, they should encourage actions such as, promoting innovation, technology transfer and interactions

between firms and higher education and research institutes, networking and industrial co-operation and support for research and technology supply infrastructure.

This, however, needs to happen not just in central parts where productivity and employment are highest and innovative capacity most developed but throughout the Union. Countries and regions need assistance in overcoming their structural deficiencies and in developing their comparative advantages. This means, among others, that encouraging the development of knowledge-based economic activities and innovation and that particular attention needs to be given to:

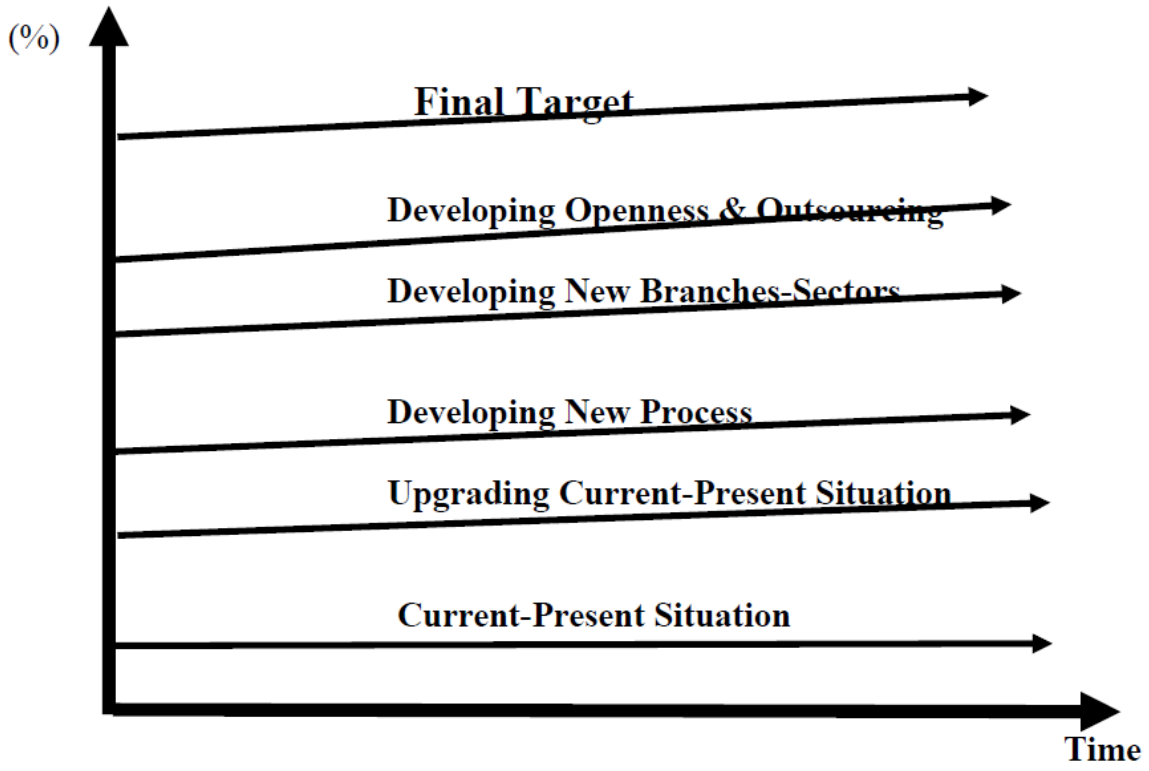
- developing new innovation promotion policies which focus much more on the provision of collective business and technology services to groups of firms which can affect their innovative behaviour, rather than direct grants to individual firms which tend only to reduce costs temporarily.
- developing new policies to strengthen the capacity of SMEs to innovate through business networks and clusters and improving their links with the knowledge base, including with universities and research centres.
- encouraging the development of the indigenous R&D potential of weaker regions and industries and their capacity to adapt technological advances made elsewhere to local circumstances and needs.
- facilitating access of researchers, businesses and others in less favoured regions to international networks of excellence, sources of new technology and potential R&D partners.

These conditions are largely related to productive and technical efficiency and include, among others, the capacity of a regional economy to generate, diffuse and utilize knowledge and so maintain an effective production system, through a policy planning mostly based on the tools of Gap analysis and SWOT analysis. A technique that is used to determine what steps need to be taken in order to move from its current state to its desired, future state. Gap analysis consists of:

- listing of characteristic factors (such as attributes, competencies, performance levels) of the present situation ("what is"),
- listing factors needed to achieve future objectives ("what should be"), and then
- highlighting the gaps that exist and need to be filled.

Gap analysis, in Figure 8, forces a region to reflect on who it is and ask who they want to be in the future.

Figure 8: Gap Analysis



SWOT analysis (strengths, weaknesses, opportunities, and threats analysis), in Table 9, is a framework for identifying and analyzing the internal and external factors that can have an impact on the viability of a project, product, place or person. As its name states, a SWOT analysis examines four elements:

- Strengths - internal attributes and resources that support a successful outcome.
- Weaknesses - internal attributes resources that work against a successful outcome.
- Opportunities - external factors the project can capitalize on or use to its advantage.
- Threats - external factors that could jeopardize the project.

Once the SWOT factors are identified, decision makers should be able to better ascertain if the project or goal is worth pursuing and what is required to make it successful. Often expressed in a two-by-two matrix, the analysis aims to help an organization match its resources to the competitive environment in which it operates.

Because of development disparities and the way in which Community policies affect individual regions, local communities and regions of the EU are not automatically converging to a regionally balanced territory. It is, therefore, more important to take spatially differentiated measures and the opportunity presented by European integration to achieve sustainable and, thus, territorially balanced development of the EU.

Table 9: SWOT Analysis

Strengths	**Weaknesses**
• Emphasis on new technology and innovation projects • Significance of expertise human capital • Planning of central policies promoting new technologies and innovation creation and diffusion, focusing on comparative advantages exploitation • Availability of funding coming for European Union budget and other supporting institutions	• Lack of critical mass towards sustainable demand for innovation products • Lack of critical mass towards sustainable supply for innovation expenditure • Lack of institutional framework for innovation collaboration, and innovation knowledge transfer • Lack of central planning, according to regional and local specifications • Inconsistencies and weaknesses on issues regarding effective management and utilization of comparative advantages
Opportunities	**Threats**
• Set up an open process of co-ordination on actions in science and technology, • Encourage diffusion of "good practice" and transnational cooperation among regions regarding research and innovation policies • Improve the effectiveness of public actions to promote research and innovation by designing policy mixes using in a coherent way various policy instruments • Pursue or initiate necessary regulatory and administrative reforms, and support measures, to enable public research institutions to develop more effective links with industry • Promote public research and technology transfer • Pursue efforts to create a legal, fiscal and financial environment favourable to the creation and development of start-ups • Support EU-level initiatives, such as networking and pilot experiments, to facilitate transnational technology partnerships, by encouraging clustering or integration of resources	• International Financial and Economic Crisis • Huge bureaucratic burden • Lack of relevant information • Lack of banking investment finance • Low market competitiveness • Regional inequalities and over-concentration of economic activities in and around metropolitan centers • Lack of coordination and collaboration networks, across and within countries • Lack of comparative advantages effective exploitation

Source: Our Elaboration

Reflecting these aims and options in spatially significant sectoral policies at Community, national, regional and local levels can ensure that, besides the implementation of sectoral objectives, spatial development guidelines for the territory of the EU are also taken into consideration at an early stage in the policy process. In empirical application, central to this view is the appreciation of the ways in which organizations, industries and regions

change and adapt in the presence of new opportunities and constraints, accordingly how changing configurations of the knowledge base combined with the emergence and adaptation of institutional structures stirred a paradigm of innovation in an information-intensive regions of today.

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The Contribution of the School Teacher to Cultural Development and Parents' Views on this Issue. A Preliminary Field Research in Mainland Greece

Abstract:
The structure of this work is developed in two parts, and ends with a quantitative field research of a small scale. The first part refers to the financial crisis of the country in association with the multi-dimensionality of "development". The second part describes the role of the school teacher aiming at the connection of cultural development to schools. Finally, this work is completed with a field research where the sample's views are reported (i.e. parents of high school and lyceum students) in relation to the role of the school teacher in promoting cultural development.

Key Words: Greek financial crisis, education, cultural development, field research, research findings.

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1. Introduction

Greek people, residents of the cradle of the European civilization, are treated "harshly" nowadays by almost all countries-members of Europe, and are considered to be the "spoiled children" of the Old World. [3] It is certain that the country's impoverization is a definite fact, and will continue resulting to the nightmare of unemployment for many people. Recent data by the Organization of Economic Co-operation and Development (OECD) [4] on employment in Greece depict an extremely problematic labor market. In accordance with the data of this international organization (Paris, January 19th, 2015), employment in Greece in the third quarter of 2014 was 49.7%, whereas the equivalent employment average for European countries was 65.1%. Nowadays, one out of two Greek people wants to leave the country and seek employment elsewhere.[5]In accordance with the quarterly report of the European Union, the mobility of Greek people towards other European countries increased by 170%.[6] **,** and therefore, the country is gradually deteriorating culturally as well.

2. The Multi-dimensional Concept of Development

Nowadays for our country, the word "development" is an arbitrary equation, and more likely an inequality, due to the fact that there is no improvement to the social indices, and traditional social values are downgraded. [7] This does not only concern the financial aspect, but also the social, cultural and technological ones in relation to the fluctuation of the Gross National Product (GNP). [8] In view of this fact, the term "development" is illustrated on a national level as follows: **'**National Development to the economist involves two considerations. The first is that National Development can be taken to mean the maximum attainable rate of growth of the total economy, e.g., 5 per cent increase per annum in Gross National Product. The second consideration is the question of optimal choice of investment projects. This means that an estimate of economic costs and benefits must be made for each feasible development project. These are then ranked in order of their benefit-cost ratios within overall budget restraints, including the effect on the balance of payments.**'** [9]

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[3]Giousbasoglou X. (2010), 16th Congress of the Association of Greek Regionalists, Harokopeio University, Athens, Minutes p.356.
[4] AUTHOR PRESS 4U, 20/1/2015
[5] news247, (December 19th, 2012), The research took place on a nationwide basis online using the research tool Digipoll by Wizzard, APE-MPE 1.
[6] Demiris B. (June 26th, 2013), Quarterly Report Results of the European Union on Employment and Social Conditions in the European Union.
[7] Exarchos G., (2011). *Possession as Part of the Economy*, Diavlos Editions, Athens, p. 64.
[8] Polyzos S., (2011). *Regional Development,* Kritiki Editions, Athens, p.35.
[9] A. J. Davies (Dec., 1965). *National Development* , *The Australian Quarterly*, Vol. 37, no. 4, p.46, Published by: The Australian Institute of Policy and Science. Article Stable URL*: http://0-www.jstor.org.wam.city.ac.uk/stable/20634087*

In continuation, the definition of development is presented from the standpoint of another faculty as: 'Development is the improvement of the standard of living of a national economy in the time run. - The development of a country has thereby beside that economic also one social and a political dimension.[10]

Nowadays, in the whole world and our country, cultural development is widely mentioned. Culture and cultural development refer to the activities and the way of life of people in relation to art, religion, society, economy, science, justice and ethos.[11]

Recently, Greek people, either due to the financial and value crises or due to the international economic recession, experience some types of "spoiled" culture production. Thus, in the name of "cultural development" in the summertime, we meet Greek itinerant theatrical and musical groups, an activity that does not constitute cultural development, but simply, a summer of musical enjoyment (types of good music in five-day festivals).[12] Although for many people, these events create the feeling of cultural development by copying e.g. the "Salzburger Festpiele" that takes place in Austria in August every year, what happens in Greece does not constitute cultural development. Not even the late-night clubs that were considered "cultural centers" in prior years offer or create culture. However, one observes a variety of artistic festivals that are associated with the cultural developmental course of the country.[13] Summer itinerant cultural "education" goes to the Greek countryside and offers cultural events having creation as an objective.

3. Cultural Development Inside Schools

One of the objectives of education in schools is to help people use correctly their leisure time; with the help of the school and teachers, the development of collective behavior is also achieved. Particularly, students are taught to cooperate, participate in the classroom, search education sources (e.g. libraries, research and educational institutions), evaluate, compare and compose the information they obtain. The interaction process of the teacher with his students is a cultural process itself. This can be examined in two different ways. On one hand, one can study the social needs or the coercion that determine the materialization of educational

10 Entwicklung ist Die Verbesserung des Lebensstandards einer Volkswirtschaft im Zeitlauf.- Die Entwicklung eines Landes hat dabei neben der ökonomischen auch eine soziale und eine politische Dimension". Wahlens Großes Wirtschafts Lexikon, Herausgegeben von Erwin Dichtl und Otmar Issing Band 1, A- E, 2ε Auflage, Seite 565, 1994.

11 Dichtl Erwin & Issing Otmar., (1994). Vahlens Großes Wirtschafts Lexikon, Herausgegeben, Band 2, F K Auflage, Beck-dtv, pp.1252.

12 Papapavlou G., (2014). Sifneika Nea (Monthly Journalistic Tool of Sifnos People). Period D, Year 24th Issue no.288, p. 5.

13 Konsola N., Karachalis N.K., (2010). 16th Congress of the Association of Greek Regionalists, Harokopeio University, Athens, pp. 366-7.

programs, and on the other hand, the effects of the educational system to social reproduction.[14]

Furthermore, the crisis in our cultural values in recent years has dissociated us from the warmth, the magic and the beauty of the cultural society. However, the knowledge that we have irrevocably entered into the world of the "open society" provides us with a perspective of optimism ahead.[15] The subject of the cultural development is the human being, e.g. in our case the student, and in a mature society, the total of civilization will have the characteristics of a creative education that will represent the overall development as an aspect of cultural enhancement.[16] In view of this, the weaknesses and the possibilities of the cultural environment are pinpointed through the analysis of each sector of action application within the suitable environment of development so that a creative cultural development is finally achieved. [17]

4. The Identity of the Research

In view of the afore-mentioned data, a field research of a small scale was conducted having as object the association of Greek education, and mainly the teacher's role, with cultural development. Using the technique of market research, the code of conduct was maintained throughout this research which took place as follows:

Research time period: May 1st, 2014- 1th August, 2014.

Area of Research: Broad area of Leivadia, Greece.

Sample size: 36 people (parents of primary school-high school-lyceum students having agriculture as their main profession).

Technique of data collection: Random method of sampling using an anonymous questionnaire.

The methodological background was also based on a series of conversations and meetings with parents of students in the area of Leivadia where there is also a Department (Faculty) of Regional Economic Development of the University of Central Greece. The questions asked were fifteen and included three thematic units. In the first thematic unit, the views of parents were investigated with regards to the school and mainly to the role of the teacher inside and outside of the school. The second thematic unit concentrated in the social

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14 Dafermos M., (2008). *Learning and Spiritual Development: The Cultural-Historical Approach*, Utopia Journal, Vol. 78, Athens, pp. 157-8.

15 Dimitrakos P. Dim., (1986). *The Social Dimension of Education*, Vol. 69, National Center of Social Research, Athens, p. 166.

16 Patelis S. Dim., (2008) *Education, Culture and History Logic*, Utopia Journal, Vol. 79, Athens, p.163.

17 Defner A, Metaxas Syrakoulis Th. & Papatheochari O. (2009), 2nd Panhellenic Congress of Urban Planning and Regional Development, University of Thessaly, Minutes of Volos, p.829.

contribution of teachers with respect to extracurricular activities. The third thematic unit dealt with the character of local culture and the "views" of the sample interrogated.

5. The Findings of the Research

The answers of the sample to the majority of questions concerning the extracurricular activities of the teacher (e.g. lectures on Greek tradition and local cultivation, food offering to poor students, supporting patients, creation of public libraries and founding of museums for local exhibits) leads us to the following conclusions: the people interrogated stated that the teacher should not consist an isolated source of knowledge, and should not only be the provider of the necessary but "sterile" knowledge to students. On the contrary, he should be a bearer of the transmission of knowledge and cultural tradition as well as an entity with multisided and multidimensional actions that will offer to society and become a role model to students. Parents want the teacher to give lectures of cultural content based on the Greek tradition and organize various cultural events. The reference to museums is indicative. Museums, that in recent years were neglected, could slowly regain their old glory with the cooperation and contribution of teachers.

It is noteworthy and absolutely relevant to the era and the financial environment that we live in that parents believe that the teacher should have a social and philanthropist activity as well. In this research, the actions of food offering to poor students, the establishment of public libraries accessible to all as well as the founding of schools for training illiterate students have already been mentioned. We should keep in mind that the highest proof of civilization in developed societies is love, respect and solidarity towards people in real need. Therefore, it becomes obvious that despite the difficult financial times, humanitarian and cultural values are emancipating more and more in the conscience of people in the Greek region. Humanism regains ground, and people slowly approach values that were forgotten.

The responses of parents to the questions concerning the participation of students to school and national celebrations as well as the school choir demonstrate that these celebrations and other school extracurricular activities are appreciated by parents who desire them to continue taking place. Such activities are believed to be a source of culture that develops students in a versatile manner and associates them with the civilization and the tradition of their area and country. Furthermore, these actions, also being pleasant to parents, deliver cultural and historical messages that are absolutely necessary since "History teaches everything, even the future". [18]

[18] Alfons Marie Louis de Lamartin , Source: http://www.sansimera.gr/quotes/categories/89#ixzz3BtLID5dh

To the question concerning the gatherings of parents, the overwhelming majority responded that it agrees absolutely with frequent parent gatherings. This fact is an encouraging element since parents appear to be willing to go to schools in regular time intervals, to be informed by teachers of any possible issues that concern their children or the school community as well as discuss with other parents exchanging views and sharing the same anxieties. Throughout the years, the first priority of the Greek parent was and continues to be his child or his children.

The majority of the people that responded to the question on the contribution of Sunday school, confirmed that the role of both this school and religion are determinant and decisive in order to preserve the Greek society as a nation. Although in the last years, due to various reasons, people were drawn away from the church and lost their faith in God, the flame of Christianity, in accordance with the views of the people asked, has never been extinguished. It is no accident that during the whole historic course, religion and school were considered fellow travelers, helpers and cornerstones of the country.

On the contrary, when the question concerning local traditional cultivations was asked, the response of the sample was negative. Particularly, parents deem that teachers should not mention such subjects to their students. This negative attitude is probably due to ignorance in relation to agricultural issues and local traditions, since in their opinion, such references do not include educational or cultural elements, and therefore, do not have anything substantial or qualitative to offer to students. We should keep in mind that for many years before the movement of decentralization (Kallikratis), agricultural activities were considered outdated, of low value, unimportant and dealt by illiterate people or by people that had no academic background or any interests.

The parents interrogated see school and the teacher of their area as a guidepost standard for many activities in order to achieve cultural development. Although the education level of the people asked was low, they had the feeling that the teacher should not only be an educator in school and isolated from local activities. In the countryside, there is still a social and cultural problem. In accordance with the data of the United Nations Organization, Greece is ranked in the 35th position on a worldwide basis as far as the level of literacy in people above the age of 15 years is concerned.[19].

With reference to the data of the Greek Statistical Service (ESYE) in 2008[20], 3.6% of the population was considered illiterate; however, unofficially, this percentage is even higher

19 Ministry of National Education and Religious Affairs: *Confrontation of High Illiteracy Percentages in Greece*, Ref. no. 7394/07.10.08
20 ESYE 2008

amounting to 12% or 13%. Taking into consideration that almost half of the population in rural areas only finishes primary school, it is understood that in those areas the majority of the people is illiterate or semi-illiterate or even graduates of a low- graded primary school. Therefore, the teacher is the person responsible to solve problems in those areas.

Parents of students that were asked in the broader Leivadia area expressed the desire for lectures on Greek tradition and the continuation of school celebrations. Indicative is the list of cultural activities that in the opinion of parents should be conducted by the school including the organization and operation of a local library. However, this is a utopia since in many schools there is no school library, so students have no access to educational books.

In rural areas, where this research was conducted, the educational level continues to be low, and due to the depopulation of the countryside, traditional values have collapsed.

Therefore, despite the parents' efforts to achieve cultural development, the school should unite teaching with a participatory research and cooperate with the local society. It is absolutely necessary for school teachers of the countryside to participate in a research-learning process that would play an extremely important role to the operation of their schools, and could also be considered as a factor of contribution to the cultural development of the countryside.

6. Conclusion

Since the ancient times, education occupied a prominent position in the Greek society and mentality. It is characteristic that Plato declared that 'education is a power that heals the soul'.[21] In contemporary societies, education is considered a social good which should be enjoyed by the whole population of a country and an organized state. The school is considered to be a mechanism of "handling" useful information and specialized knowledge in at least three basic levels or rather three educational levels. Its main mission- in any of the three educational levels - is to cultivate systematically the experience and logic, and thus, provide the student with real and useful knowledge. Proposals, such as organizing the school choir, offering lectures on cultural tradition, founding a local museum to exhibit old local costumes and local artifacts require the active participation of local people as well as their decisions on the cultural events of the area (in the parents' opinion). The work of the teacher should contribute to creative choices that are needed by the area. Any proposal for the contribution of the teacher or the school alone to cultural development is a rather unattainable goal that may even harm those that express these views.

[21] http://blogs.sch.gr/isiglavas/archives/617

The area where the research took place has also the right to the access of knowledge and education and above all cultural development. This area is rich in spiritual and cultural tradition. Plutarch reminds us of the history and the leaders that contributed to the creation of the brilliant Greek civilization. However, the shrinkage of the educational structure and the deprivation of the dispersion of scientific knowledge in the countryside is a bad omen for the future and specifically for the cultural development of the area.

Even at the last moment, the holy site of Delphi, which lies a few kilometers away from the research area of Leivadia should not allow the shrinkage of the educational structure and the abolition of the cultural heritage in the area. It is obvious that the impoverization of the Greek people due to the memorandum signed is followed by the intellectual impoverization of the countryside.[22]. For this reason, both the authentic civilization and education in its broader meaning within the school formulate the "key" to cultural development. The teacher as well as local people should resist the uncritical leveling of their cultural wealth and its downgrading, but any exaggeration should be avoided.

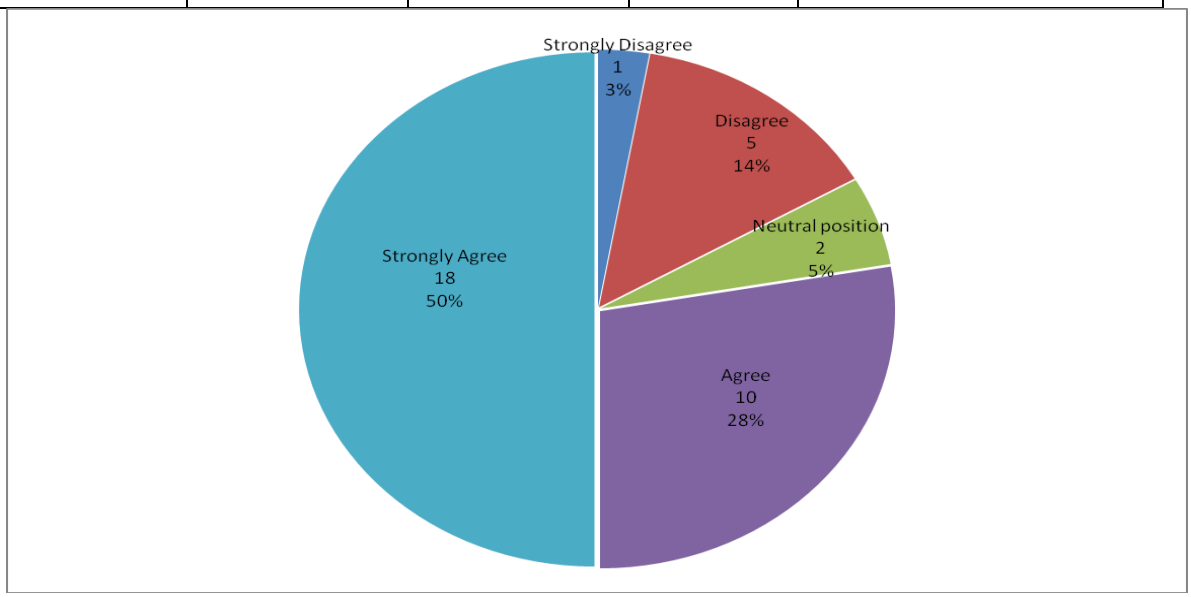
7. Indicatively, some questions are reported below along with the relevant answers.

QUESTIONNAIRE

We are in an area of the Greek countryside and we would like to ask you:

Do you believe that apart from class lessons, teachers should deal with activities of cultural character? (e.g. lectures on civilization, ethics, local development etc.)

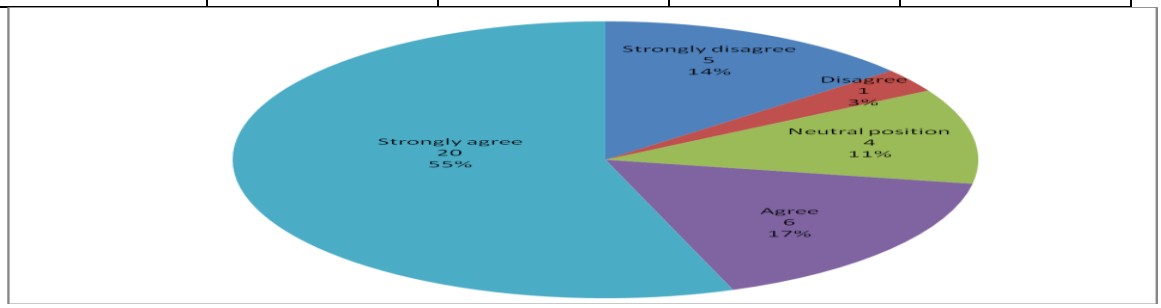
Strongly Disagree	Disagree	Ουδ Neutral position	Agree	Συ Ag	Strongly Agree
1	5	2	10	18	



[22] Mitoula R., Patargias P, Pouloudis A. (2001), *The Physiognomy of Cities*, Scientific Journal "TOPOS", Vol. 17, Athens, pp. 210, 215.

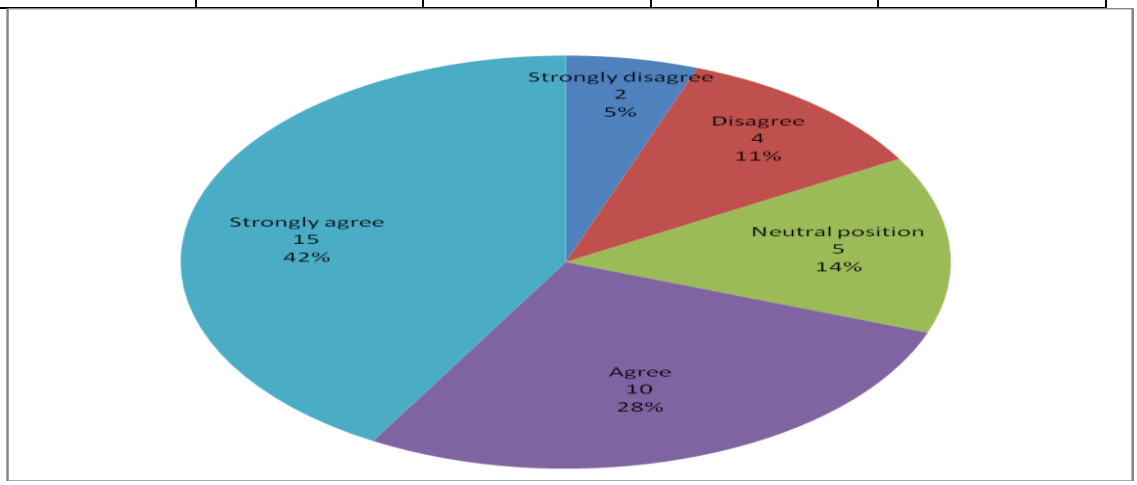
In the view of some people, teachers should give lectures on our Greek tradition as well as on other social issues that concern the residents of this area. Do you agree?

Strongly Disagree	Disagree	Neutral Position	Agree	Strongly Agree
5	1	4	6	20



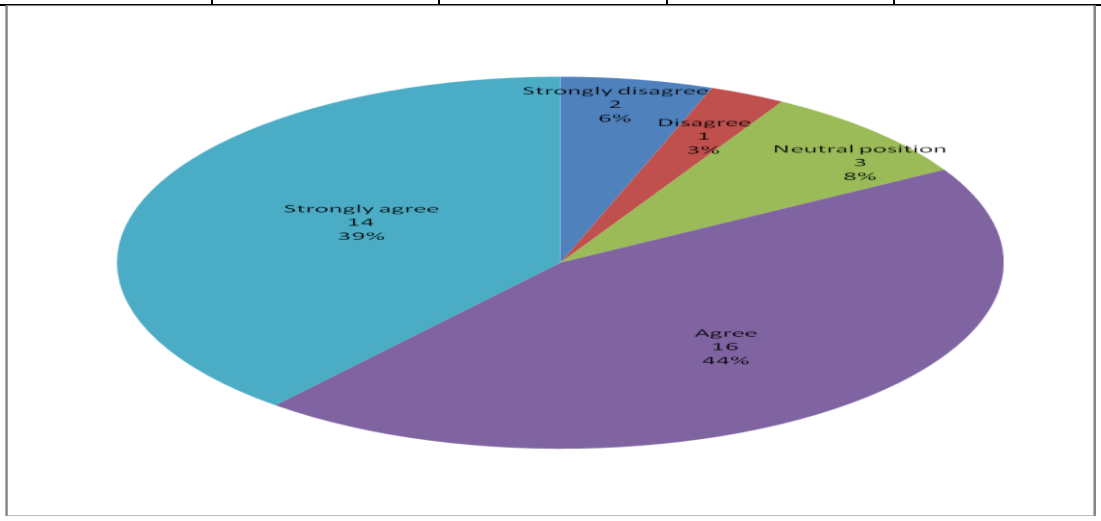
Are you for the continuation of school celebrations?

Strongly Disagree	Disagree	Neutral Position	Agree	Strongly Agree
2	4	5	10	15



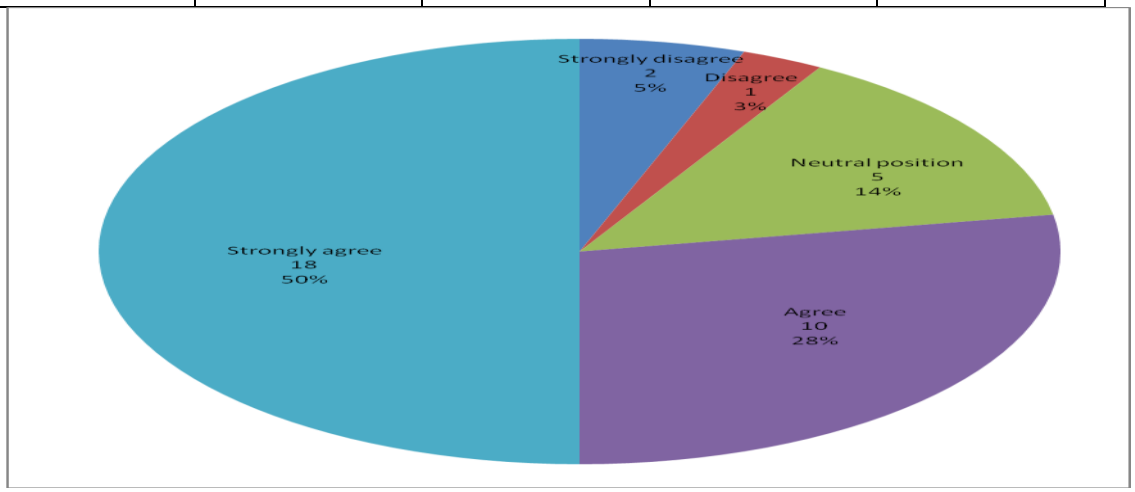
Do you believe that the Greek State should oblige teachers to organize public libraries to be used by both students and local residents?

Strongly Disagree	Disagree	Neutral Position	Agree	Strongly Agree
2	1	3	16	14



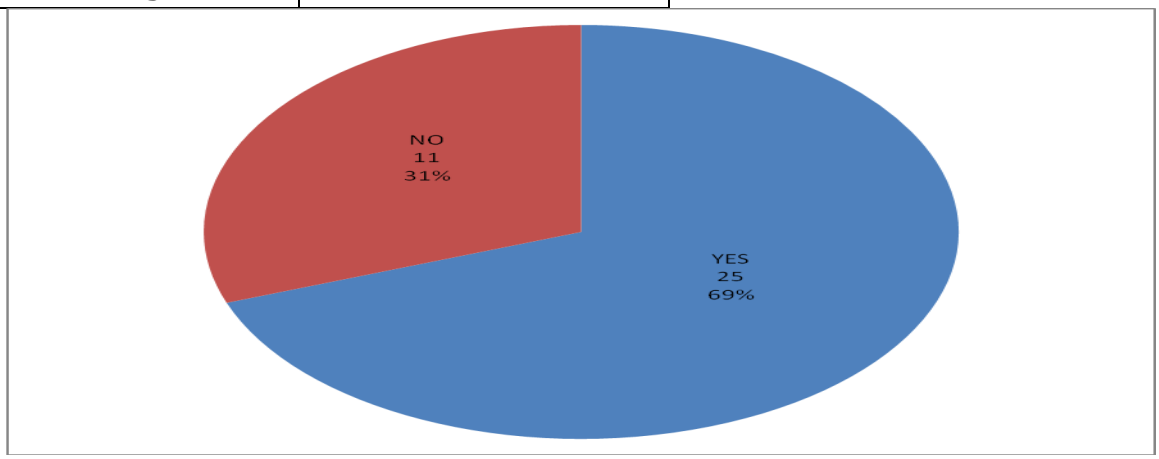
Do you also agree that teachers should be obliged to organize school choirs composed by students?

Strongly Disagree	Disagree	Neutral Position	Agree	Strongly Agree
2	1	5	10	18



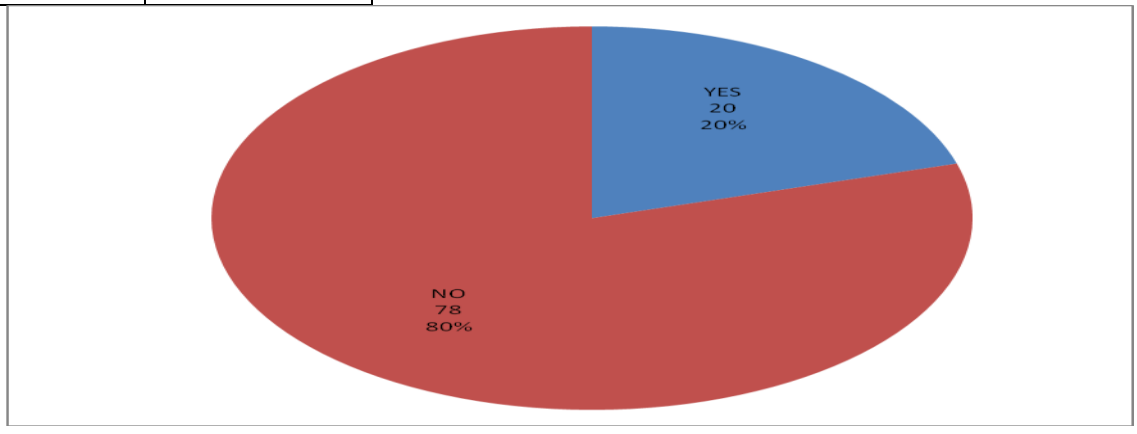
Nowadays, it is mentioned that in order for us to remain as a Greek society, the participation of students to Sunday school is necessary. Do you agree with this point of view?

YES	NO
25	11



In school, should teachers, among other subjects, discuss any issues that concern local traditional cultivations, even carrying out experiments in the fields (wherever this is feasible), so that our cultural heritage is not forgotten?

YES	NO
20	78



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Skills Development and Learning in an Undergraduate Accounting Information Systems Course

Abstract:
This paper is a combination of an action research project and a longitudinal study that has evolved during a period of three years within the authors' teaching duties of Accounting Information Systems (AIS) course at the Business Administration Department of TEI Athens. The aim of the project has been to develop research awareness and critical thinking skills of students by introducing to them a new perspective of accounting practice away of its strict technical orientation. Inductive methodology was employed for this project while triangulation of methods was used for data collection purposes including questionnaires, interviews and participant observation. Results indicated that although a positive change occurred in students' attitude for research projects with increased active participation, interpersonal skills have been in such low level that inhibited the development of other skills. This outcome designates that interpersonal skills of students should concentrate our immediate attention.

Key words: Accounting education, teaching methods, active learning, research awareness, critical thinking skills, accounting information systems

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1. Introduction

The aim of the paper is to present an educational practice in which teaching by the instructor was integrated with active learning by the students in order to enhance primarily accounting research awareness and secondly a series of skills like self-learning and critical thinking to students. By using action research methodology the author investigated how students in an undergraduate AIS course have reacted and accepted a research team-work project which indented to raise their understanding on accounting research and develop in parallel important interpersonal skills. Within the period of four academic semesters (four cycles), four different cohorts of students were required to search among specific scientific and/or professional journals for an article related to the

Accounting Information Systems (AIS) course which they would present as a team to the rest of the class. Peer oral assessment (critique) was introduced for the first time so the audience would be assessed by me as they would provide their critique to the presentation team. The author aspired that this practice would provide students the opportunity to a) discover the world of academic research in connection to the current field of study b) choose their own project to work with b) practice their analysis and synthesis skills c) offer and accept critique by their peers d) have the opportunity to actively contribute to the knowledge offered in class and e) realise that accounting is not only debit and credit as they learned in earlier semesters but it is very much interrelated to a multiple of factors that affect business survival and growth. The above skills are highly needed and appreciated by the employers' community however not yet widely promoted in the Greek HE system (SEV, 2004; Panagiotakopoulos, 2012; Alba, 2013; Asonitou, 2014, 2015). This project started in the year 2011 when the concept of skills were not yet introduced in the Greek HE discourse and the teaching practice sporadically used teamwork in class. The introduction of skills and competences along with (hard) knowledge officially was imposed in the HE curricula by Laws 3191/2003, 3374/2005, 3369/2005, FEK 1466/2007 and Law 4009/2011. However in practice the real inclusion of skills into the curriculum was enforced by the Hellenic Quality Assurance and Accreditation Agency (HQAA – ΑΔΙΠ) in September 2013 through thorough course description that required detailed credits analysis (HQAA, 2013). Despite this enforcement the volume of material that needs to be taught always exceeds the need to educate on other skills like communication, interpersonal, critical thinking skills, professional values and others.

Accounting education related research indicates that skills development should be integrated to all accounting course material (Big 8 White Paper, 1989). Accounting teachers

should make efforts to develop students' soft skills alongside technical accounting knowledge. However this study points towards the following argument; we cannot adequately integrate technical accounting knowledge with further skills development unless we concentrate first on their interpersonal abilities. It seems that the lack of interpersonal skills (assume leadership position, delegate tasks, work in teams, resolve conflicts, accountability towards the team) is an obstacle to advance sufficiently other type of skills like communication skills, critical thinking, research and interdisciplinary skills, professional values and other qualities. Therefore this study reinforces the model of Rama *et al.* (2000) which argue that student achievement results from interactions among three factors: intended student outcomes, student characteristics, and the educational environment. Based on this model, educational efforts result in improved student research awareness and critical thinking only if the educational environment is effectively designed and implemented for both intended outcomes and student characteristics. In our case the educational environment has not adequately supported soft skill development because has not included in the curriculum any courses that support the interpersonal qualities of students.

The rest of the paper is structured as follows: after this introduction, section 2 presents the evolution of skills development in the accounting education area including the adoption of new teaching methods in Higher Education (HE). Section 3 justifies the choice for an action research approach and section 4 analyses the project in detail and the results from the data analysis. Finally in section 5 the author reflects on the project itself, the difficulties and the benefits for the students and the teacher as well as future opportunities arising from it.

2. Skills development in Accounting Education

Skills and competence-based education have been a favourite theme on HE agenda in the last three decades (Deppe *et al.* 1991; Green, 2009; Penttinen, Skaniakos and Lairio, 2013). Educators, employers and policy makers have agreed on the existence of a gap between the skills that the market needs and those that HE offers to students (Hassall *et al.* 2003; Pavlovich, Collins and Jones 2009; Torenbeek, Jansen and Hofman, 2011). In most disciplines and in many countries, there is a growing discussion on how best to transform the curriculum in order to incorporate successfully the proper skills and competences (Knight and Yorke, 2003). Accounting education has followed the global trend in HE and has been researching ways and teaching methodologies in order to incorporate professional attributes in its curricula (Albrecht and Sack, 2000; Paisey and Paisey, 2003).

Accounting and management graduates in order to satisfy the growing needs of businesses should possess a broad range of competencies (IMA, 1996). Surveys disclose that information production and dissemination have become much less important in the ranking of these competencies. The employers need from accountants to act in parallel to their accounting duties as business advisors therefore they need to have both general management and economic knowledge of the globalising business issues and the professional skills to successfully communicate within a management team (Hassall *et al.* 2000; Howieson, 2003; Carr and Mathews, 2004). U.S academicians and practitioners have been the pioneers in the efforts to change accounting education and bring it closer to competence-based model (IMA, 1996, AICPA, 1999; IFAC, 2001). Entry-level management accountants are falling short for several reasons: a lack of practical experience, little understanding of the "big picture" or how the "real world" works, poor communication and social skills and insufficient preparation in manufacturing accounting. Auditors and management accountants beyond the basic technical accounting knowledge need excellent communication, interpersonal skills, analytical, and spreadsheet skills. Their role as members of cross-functional teams requires an understanding of all phases of business, and an appreciation of the interrelatedness between the financial function and marketing, engineering, production, and other functional areas. This trend toward competency-based education is reflected in the AICPA's (1999) "Core Competency Framework for Entry into the Accounting Profession", which describes several sets of desired student competencies, including elements related to strategic/critical thinking. The International Federation of Accountants (IFAC, 2001) in order to support educators and practitioners has produced international standard for the education of qualified accountants, namely International Education Standard 3 (IES3).

2.1 Teaching methods

The significance of the teaching methods on the learning outcomes of the students has been emphasised by educationalists such as Dewey (1938), Friere (1988), Kolb (1984a), Biggs (1987a) and Ramsden (1992). Teaching approaches such as the project method, case studies, the interdisciplinary approach and teamwork, storytelling or research assignments have come to the forefront of the educational field at all levels of education and at plethora of disciplines, including accounting (Adler and Milne, 1997; Hassall *et al.* 1998; Montano *et al*. 2001; Boyce *et al*. 2001). Adopting a variety of teaching approaches accounting teachers can stimulate active learning and a "deep" rather than "surface" approach to the learning experience of students (Marton and Saljo, 1976; Montano *et al.* 2010; Biggs, 2012). The

lecturing method although widely used and accepted by educators does not have the dynamic and the interactionism to support the development of professional (transferable/ horizontal) skills of students. Therefore it needs to be coupled with alternative teaching approaches which despite the difficulties to organise them are acknowledged for their positive effects (Montano *et al.* 2004; Cunningam, 2008; Young and Warren, 2011).

2.2. Research awareness

The integration of accounting research, practice and teaching has been debated years ago (Dopuch, 1989; Woods and Higson, 1996). Two issues arise. The first concerns the degree to which the findings of research projects can be integrated with the education process, and thus provide a different dimension to the curriculum by dealing with topical issues in accounting theory. The second issue concerns the link between research and practice. Sprouse (1989, p. 108) notes that we as educators and academic researchers have a responsibility to teach students the techniques of best practice, but at the same time we should be trying to "provide a foundation for indentifying, analysing and resolving accounting issues". The Bedford Committee (American Accounting Association, 1986, p. 186) considered that research was crucial for the development of the accountancy profession: "Without an extensive research program, a profession and its practitioners often fail to perceive opportunities for growth and change in knowledge and its application". A synergy should occur between research, education and practice, forming a triangular relationship. Kinney (1989) mentions that "we should not deny the practitioners the tools to be able to understand research results that would help them make better decisions in practice. By withholding education about research we have cheated generations of practitioners of accounting". Additionally the usefulness of research awareness for students can be found in the continuation of their studies towards a master's diploma. Consequently awareness of research activities can be of essential help in this direction. Business administration graduates of TEI Athens very often follow the accounting profession. Therefore research skills could be crucial in the highly complex and demanding environment that modern accountants are asked to operate (Parker, 2001; Järvenpää, 2007).

2.3 Critical thinking skills

Critical thinking has no universally accepted definition. Even among academics studying the concept different individuals may hold widely differing ideas of what "critical thinking" really is (Baril *et al.* 1998). Stark and Lowther (1988) define critical thinking as the ability to

examine issues rationally, logically, and coherently: being able to acquire, evaluate, produce information and knowledge, and make decisions in both familiar and unfamiliar circumstances. Kurfiss (1988, p. 2) states: "Critical thinking is a rational response to questions that cannot be answered definitively and for which all the relevant information may not be available". Chaffee (1991) describes critical thinking in terms of the activities in which one must engage to think critically such as: thinking actively, carefully exploring situations with questions, viewing situations from different perspectives and discussing ideas in an organized way.

AICPA (1999) in its core competency framework for entry into the accounting profession included the following definition of strategic, critical thinking competencies: "Critical thinking encompasses the ability to link data, knowledge, and insight together from various disciplines to provide information for decision-making. Being in tune with the ''big picture'' perspective is a necessary component for success. Individuals entering the accounting profession should be able to communicate to others the vision, strategy, goals, and culture of organizations". Pascarella and Terenzini (2005) define critical thinking as the outcome of education that includes various skills such as: communicate effectively, evaluate new ideas and techniques, evaluate arguments and claims critically, and make reasonable decisions in the face of imperfect information and others.

Teaching critical thinking in HE is not an easy task and also measuring the effects of any intervention is difficult. Research shows that most college students operate at cognitive levels that are too low for adequate critical thinking performance and critical thinking skills develop slowly (King and Kitchener, 1994). Studies among practitioners showed that critical thinking is not a unanimous proficiency (Novin and Pearson, 1989; Deppe *et al.* 1991; Wolcott *et al.* 2002). Rather it is an amalgam of various cognitive and non-cognitive competences, qualities and attributes that a critical thinker has: recognizes problem areas, recognizes when additional information is needed, sees the ''Big Picture'', transfers knowledge from one situation to another, anticipates, exhibits initiative, curiosity, confidence, communicates clearly and articulately, displays creativity, accepts ambiguity, makes qualitative judgments, displays healthy scepticism; recognizes personal limitations, anticipates, thinks and plans ahead (Baril *et al.* 1998).

In the framework of the above propositions, the author argues that the critical thinking skills of students will be developed as a result of the overall effort and activities undertaken in order to complete their assignment: locate the information, comprehend the issues involved,

analyse, synthesise into new simpler format, present their work, respond to questions from the audience and accept criticism.

3. Action Research

This project is a combination of action research and longitudinal study. *Action research* is a combined process that supports improvement of teaching practice and advances teachers' professional development. A longitudinal study is the study of a particular phenomenon over an extended period of time. Longitudinal study is appropriate in cases that the researcher wants to examine the change and the development of an issue and they may become feasible either by using secondary data or by creating new data (Saunders, Lewis and Thornhill, 2007). In this project action research was undertaken for four sequential cycles as a longitudinal study over different cohorts of students within the framework of the same course (AIS) aiming to examine the attitude of students towards a team-based enquiry oriented project and the development of specific skills. Baker and Logan (2006) explain action research as following (cited in Doran *et al.* 2011, p. 4): "Action research focuses on a problem, or particular practice, occurring within a specific social setting. The purpose of action research is to alleviate the problem or increase the effectiveness of the practice". Action research is very much connected to the notion of reflective thought, discussion, democratic participation and action in order to bring change in social settings, like education, health, housing, racism, social exclusion (Jove, 2011). Elliott (1994) as well as other authors emphasised the need for enquiry and discovery in classrooms. Teachers should actively participate, discuss on the class problems and action should be undertaken. Many educationalists and teachers-researchers have contributed significantly to the theoretical expansion (Leitch and Day, 2000; Kemmis, 2010) and practical change through action research projects at all levels of education (Hand, 1998; Hazelton, 2010; Kuntz *et al.* 2013).

4. The realisation of the project

The present study used the five stage model described by Bassey (1998). In stage one the teacher defines the enquiry. In stage two the teacher describes the educational situation, collects evaluative data and looks for contradiction. In stage three the teacher tries to tackle contradiction by introducing change. In stage four the teacher monitors the change and analyses evaluative data about the change. In stage five he reviews the change and decides what to do next.

Stage 1: *Define the enquiry*

AIS course content constitutes a "surprise" to students after the highly technically oriented financial and management accounting courses of the previous semesters. They expect debits and credits in the theoretical part of the course and a replication of the laboratory course content. Discussions with the students (mostly outside class times) revealed that it is not easy for them to accept and familiarise with the notion that accountants' duties involve apart from accounting technical expertise, critical thinking, interdisciplinary knowledge and research competencies. For them, an accountants' job is limited to the technical preparation of financial and tax statements and visits to the local tax office. They are not familiar with auditing responsibilities of accountants since this course is not included in their curriculum. The students feel that there is a contradiction between the content of the laboratory course (strict technical accounting software knowledge) and the theoretical part (systems development life cycle, information technology, management concerns, behavioural issues, business law and ethics). In addition, students face with mixed sentiment the requirement to be active participants in the class. Students are usually passive listeners and they expect the teacher (the authority) to bring new knowledge to them. Consequently there are limited opportunities for critical thinking activities within classroom. In sum the "problem" here was that students were passive receivers of technical knowledge about the accounting practice from the teacher-authority. Paisey and Paisey (2003, p. 283) described this situation by saying: "students are in the periphery of the teaching activity, they know nothing before they enter the classroom, they have no choice on the learning program, they have the illusion of acting through the action of the teacher, they are disciplined, they modestly listen, they do not need to think – the teacher thinks *for* them". Therefore what can a teacher do to change students' beliefs and attitudes towards the accounting practice? The research question that I formulated is the following: "Can I raise research awareness and critical thinking skills of students attending AIS by using a new teaching method apart from lecturing in the classroom?"

Stage 2: *Describe the educational situation*

At the Technological Educational Institute (TEI) of Athens, in the business administration department, the students during their four years of study (including 6 months of compulsory internship) attend 5 accounting courses. At the time of the project the students attended financial accounting (semester 1), management accounting (semester 2), accounting information systems (semester 3), tax accounting (semester 4) and financial statement

analysis (semester 6). The research methods course is taught in the late semesters of their studies.

Traditionally TEIs have a higher "vocational" profile than Universities. The extensive numbers of laboratories as well as the compulsory character of work-placements are indicative of this profile. Attendance in lectures is not compulsory. However financial and management accounting attracts high numbers of students. Lectures are given in big classes and the content is mainly technically oriented with pre-defined solutions to accounting problems resolved on the blackboard. Education in general terms in Greece is directed toward knowledge acquisition while "soft skills" are thought as a secondary advantage that can be gained at a later stage of the professional life (Kokkos, 2013; Asonitou, 2014, 2015). Students in the third semester have to attend the theoretical part of AIS additionally to the laboratory course that strengthens their technical accounting and IT knowledge by the use of a modern accounting software package.

Collect evaluative data and analyse it / Review the data and look for contradiction

The data collected at this stage has been mainly qualitative through discussion with students. The contradiction to be tackled is located in the difficulty of students to grasp the idea of accountants as critical thinkers that need to be aware of research in their professional careers. Related to the teaching of AIS course is the statement of accounting professionals that a critical thinker would be one who would "take into consideration non accounting information when solving accounting problems or the converse. An accountant who may act as an interpreter between a software vendor and a client considers much more than simply the client's accounting needs like training, support, payment terms, and cash flow and maintenance details" (Baril *et al.* 1998, p. 396). In order to promote a critical approach by the students, the teacher asked them to study the research article having in mind the following question: "How was the specific article related to the knowledge they had already acquired either in previous accounting courses or in other courses already undertaken in the department? The target was to make them relate the new knowledge with the already acquired knowledge in previous semesters *and* in other courses. Essential part of the project was peer assessment and the critique by their peers. Therefore the students were assessed not only for their researching, analysis and presentation skills but also for their ability to accept and offer critical comments on the work of their peers.

Stage 3: *Tackle contradiction by introducing change*

I started teaching AIS as of winter semester 2010-2011 and started to introduce alongside the usual lectures the research and teamwork project. The assignment was optional but teamwork was obligatory. The research assignment consisted of a scientific paper that teams would search by themselves at scientific databases in the library. They would have to select a paper, analyse and synthesize in a simpler and shorter format which they would present in class. The rest of the class should be ready to criticise the effort. Proper critics intended to evaluate the audience's capabilities and attendance and would provide marks for targeted comments. This assignment has been running in four cycles. Cycles, participation and attendance rates are shown in the following table 1.

Table 1: Attendance and participation in the research project

	Pilot Cycle 1 Winter 2010-2011	**Cycle 2** Spring 2011-2012	**Cycle 3** Winter 2011-2012	**Cycle 4** Winter 2012-2013	**Total**
Average number of students attending class	50	55	60	60	225
Students who participated in research project	9	34	39	38	120
Returned questionnaires	Not distributed	17	20	29	66 (Return rate 66/111=60%)

Cycle 1 – Winter 2010-2011 (Pilot Cycle)

In the first pilot cycle when I introduced the (optional) research assignment the class was extremely reluctant to undertake it, although they would have a bonus of 2 marks for the final exams. Notice that team work was obligatory and since the classroom did not have a projector the presentations would not include preparation of overhead slides. From a class of around 50 students only 9 accepted the assignment and formed three teams of three persons. I provided them with guidance on how to use scientific databases, how to search for specific journals and topics. I gave instructions on how to analyse a text and the important points that they should place an emphasis on. I acted as their mentor and coordinator. It is important to say that they had the extra burden of translating the text from English to Greek language. Their presentations were better than I expected. However, critical assessment by their peers was really a problem. The class was very much reluctant to make any critique as they believed this would act "against" their peers and friends. Informal discussions gave me feedback from students at the end of the semester. They seemed happy to have finished such a difficult task. They suggested that the project is repeated next semester and they suggested points that

should be improved in the next cycle. I acted as participant observer for this project. I kept notes on students' suggestions in my diary and on my thoughts during class time which I incorporated in the assignments of the next cohort of students at following semester.

Cycle 2 – Spring 2011-2012

Next semester of spring 2011 our classroom was equipped with a projector and the students would have the additional task to prepare slides for their presentation. This time I communicated all instructions and relative material both during teaching time and through e-class, the online teaching tool. My efforts to introduce critique from the rest of the class were still problematic. Students hesitated to provide critique because they did not want to "upset" their peers. Additionally my observations, formal and informal discussions revealed another big problem, the teamwork! The semester started with 14 teams and ended with only 8. The rest of the teams did not manage to cooperate and withdraw their participation.

Cycle 3 – Winter 2011-2012

During the third cycle, I introduced the following changes.

- Students were given the option to research in professional publications to find material relevant to the task, either in Greek or in English. This change encouraged students with English language problems.
- I introduced a penalty for students who did not present themselves on the presentation day without giving earlier notice. Students should be responsible for their work and should respect the work of their team members.
- I asked the help of two teachers in the laboratories to assist with the research instructions.
- I provided clear and specific instructions on the criteria of presentations evaluation. It was worth noticing that in cycles 2 and 3, the new cohorts of students were already aware of this research awareness exercise and they were not so much reluctant to undertake it. They came into the class and they already had heard of it from other students.

Interpersonal skills continued to be the main problem among students. They could not agree on the assignment of specific tasks, the team leader, the meeting time and place. The semester started with 16 teams and ended with 9. The rest of the teams did not manage to cooperate and withdraw their participation. In trying to tackle one contradiction a new contradiction appeared, the absence of generic skills!

Cycle 4 - Winter 2012-2013

Cycle 4 started in winter of 2012-2013 and 38 students participated out of average 60 who attended class. Informal discussions with students, made me realise that I have been asking from them to make presentations with the projector while they had not ever been given any support and guidance on this topic. No course exists in the department that provides support to the students on presentation and communication skills or how to work in groups. So I made a short guidance leaflet for the students and provided them extra oral instructions. The instructions manual published via e-class included among others advice on team formation and team conflict resolution. Interpersonal skills were still a problem. Students could not work in harmony within their teams and asked repeatedly to work alone. In order to emphasise the usefulness of the project for them, I invited a graduate of our Institution who has been following at that time an accounting postgraduate course at a European university. The graduate highlighted in her presentation the importance of research and interpersonal skills for accounting postgraduate studies. Despite my efforts problems within teams appeared in every cycle.

Stage 4: *Monitor the change, analyse evaluative data about the change*

The big part of students that applied for the research project was delayed in their studies. Only 35% of the total 120 students who undertook the project were at semester 3 of their studies. Most students had average skills in English language; however this has not been a refraining factor from undertaking the specific project. The quality of presentations was variable – some better and other less good but in general I noticed an overall improvement during last cycles. There was also increased participation of students and an acceptance of the need to actively participate in the course. The "new" teaching method of the course was spread to the students' cycles and they came to the class prepared for this project.

Evaluation of change

Two methods of change evaluation were used, questionnaires and personal interviews. The questionnaires were distributed in class at the end of each cycle (apart from the pilot cycle) and had a response rate of 60%. The use of questionnaires as an evaluative method of change did not have the intention to make generalisations but to provide a sense of the general acceptance or not of the project. The instrument used was adapted from Paisey and Paisey (2003). From 66 respondents 53 of them presented a research paper and 13 presented other work like article from professional journals. 60 of the respondents answered that they would do again this kind of assignment while 63 of them were positive to be formally assessed for

this project. Overall 98.5% of respondents felt that the purposes/objectives of the sessions had been made clear to them. The project helped 47% of students to increase understanding of accounting research and to use IT searching skills (82%). The impact on the development of other skills like presentation skills, time management, and teamwork was 70%, 69% and 65% respectively. The questions on the usefulness of the project are shown in detail at the following table 2.

Table 2: **Usefulness of the sessions**

How helpful did you find the presentation for the following purposes?	Very Useful (%)	Fairly useful (%)	Of some, but limited, help (%)	Not at all Helpful (%)	N/A or did not attend
Reinforcing understanding of course topics	36,4	37,9	21,2	3,0	1,5
Understanding of course as whole	25,8	53,0	18,2	3,0	0
Developing understanding of accounting research	47,0	31,8	16,7	4,5	0
Developing ability to find scientific articles	81,8	10,6	3,0	3,1	1,5
Developing presentations skills	69,7	24,2	3,1	1,5	1,5
Developing ability to work in narrow and specific deadlines	68,2	22,7	6,1	0	3,0
Developing ability to work in teams with others	65,2	25,8	6,0	1,5	1,5

The following table shows students' opinions on some improvement suggestions.

Table 3: **Improving the usefulness of the session**

Would the following improve the usefulness of sessions?	Yes, considerably (%)	Yes, to some extent (%)	Perhaps, but only to a very limited extent (%)	No (%)	Don't know (%)
Making presentations compulsory	24,2	27,3	28,8	16,7	3,0
Requiring students to issue a summary and critique of their paper	19,7	36,4	27,3	13,6	3,0
Making compulsory at least three group meetings before presentations	27,3	13,6	18,2	37,9	3,0
Greater availability of articles in the library	19,7	12,1	25,8	36,4	6,0
Making compulsory the attendance of presentations by all students	24,2	19,7	31,9	19,7	4,5
Giving more weight to the content of the articles	15,3	31,8	24,2	24,2	4,5
Giving more weight in creating the slide and presentation	21,2	25,8	24,2	25,8	3
Include questions of this project in exams	34,8	21,3	19,7	19,7	4,5

Interviews

The second method of change evaluations are the interviews that I held with two students who participated in the research project. Student B participated in cycle 3 and now is close to the end of his studies. Student A participated in cycle 1 and having finished her studies is doing her masters in Accountancy and Control in a University outside Greece.

In the beginning of the project students could not realise the relationship between AIS and research awareness, so they found the assignment "*strange"*:

"At that time I did not get the relation between accounting and research… maybe it is good you did not give us everything…when a student listens about journals and research had no idea about the essence of this thing"

"I was wondering in the beginning how the translation of a paper is related to the accounting… I thought this is useless for me as a student… why should I lose time, go through this process…

This kind of projects should begin as early as possible and should continue until the end of their studies in order to benefit from the process:

"If you start at the 3rd semester and you can repeat this research project at the 4th, 5th 6th semester theoretically it is not early. The bad thing is that this project is not repeated… so you preserve your knowledge… up to the end…"

"I think the sooner the better"

Research awareness has improved at the end of the course:

"I got now a total picture of the process of a research… at that time I could not realize that behind a paper there is a theoretical background… or there is a methodology to follow… it is not only the final conclusion from a paper… there is much background material behind it and much effort… much effort…"

Students believe that they developed critical thinking because:

"It helped very much because to really understand, to analyse things, to process and make conclusions… definitively to communicate to others, because you cannot communicate something which you have not understood yourself and transfer this to others that have not come to contact with a difficult text, that is not easy…this is that gives…"

"The most important thing that I remember is the way you act to produce something… the process…"

Stage 5: *Review the change and decide what to do next*

Reflecting and evaluating results from questionnaires, interviews and mostly from informal discussions with students and my personal diary I noticed some basic points which need further consideration.

- *Teamwork:* This has appeared difficult because many teams were formed but did not manage to cooperate and finish their project. Students insisted to undertake the project alone. Free-rider phenomenon was really often. When I let the teams to be formed as they wished then the free-rider phenomenon was increased. After their complaints through informal discussions I intervened to shape the teams. This also provoked further complaints.
- *Time management and accountability*: a) Students would list their names for the project; form a team, then some time later withdraw without notice b) Other students could not keep the deadlines and asked for consecutive postponement of their presentation date.
- *Taking initiatives:* A large part of students are used to be passive learners. When they are asked to act on their own they resist and face changes either pathetically or ironically and even aggressively sometimes.
- *Delay of studies:* Students that have delayed their studies do not engage with projects. As they have limited available time for a large number of courses, they only wish to sit for the exams repeatedly until they pass the course.

5. Reflections

Previous study about the learning strategies of students at TEI Athens has shown that they employ surface approaches to their learning of accounting courses (Asonitou, Tourna and Koucouletsos, 2009). Management students have neither the motive nor the strategy to study accounting. Taking into consideration this result and the evaluation through questionnaires and interviews, I believe that some positive outcomes are identified for research awareness objective.

The most complicated part in this action research project is to test students' critical thinking performance. The author used the activities involved and specifically oral presentations, projects, self-ratings, peer assessment, questionnaires and interviews as a measure of critical thinking improvement (Chaffee, 1991; Palomba and Banta, 1999). However, it is not easy to empirically observe improvements in critical thinking in a single course even if educational interventions are effective (Gainen and Locatelli, 1995, cited in Wolcott *et al.* 2002). The impressive negative outcome is the stydents' attitude towards

teamwork and accountability on the task they undertook. Obviously their interpersonal skills are at low level and few teams managed to survive and provide results.

This clearly indicates a gap in the curriculum during the first semesters which should prepare students in basic communication and interpersonal skills. Communication skills include the ability to present and defend points of view and outcomes of their own work, in writing and verbally, use visual aids in presentations, listen effectively to gain information and to understand opposing points of view, critically read written work, making judgements on their relevance and value. Interpersonal skills include the ability to work with others in teams adopting a relevant role, assume leadership positions when necessary and organise and delegate tasks (Hassall *et al.* 2003). In later semesters teachers could build on these generic skills, improve them and integrate further soft and hard skills in their teaching. At the time of the project the curriculum included a business communication course at the 5th semester. Presently this course is being abolished due to the need to include more hard knowledge material in the curriculum!

Informal discussions with the students, survey results and overall reflection on the process indicate certainly that this project has enriched students' learning experience and certainly my teaching competence. However, it has also revealed weaknesses of which the presence and intensity the author had not realised before the beginning of this project. It rests with the teaching team to discuss, analyse and take action to remedy these weaknesses that could be turned into strong points for students for both the undergraduate and postgraduate studies but also for their professional career[2].

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[2] An early version of this paper was presented in the 3rd International Conference of Quantitative and Qualitative Methodologies at TEI Athens, 23-24 May, 2012. The author would like to thank all cconstructive comments for this paper.

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The Role of Military Camps on the Process of Urban Development

Abstract: This paper intends to investigate the possibility of developing the abandoned military camps facilities and inactive real estates of the army, as well as the emergence of their pivotal role in urban development procedures, aiming not only to the environmental, but also the general upgrade of urban regions, which face problems of greenery deficiency, lack of free realms and spaces of recreation. They are wide areas with useable existing infrastructures and significant proportion of greenery, mainly situated within the urban web and the most of them in populous and degraded areas. Under the implementation of National and Community Policy for sustainable urban development, these places may contribute to the core of important recasts, which will create new prospects in problematic urban regions.

Key Words: Sustainable Development, Urban Regeneration, National and E.U. Policy

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1. Sustainable Urban Development

The term of economic growth is inextricably connected with the presence of urban centers. The early urban centers constituted the first cores of economic activity all over the world, a function which continues to be the basic urban function until today while the level of Gross Domestic Product (GDP) per capita in national economies is correlated straight proportionally, besides few exceptions, with the urbanization rate. The percentage of urban population is constantly increasing which leads to an expansion of urban centers and creation of metropolitan concentrations. In the beginning of 21st century, the 10% of global population live in cities with over 1.000.000 inhabitants. (Lambrianidis, 2001)

However, the adoption of the political pattern of development in the previous decades, in the second half of the 20th century, created considerable problems in most of the largest urban centers worldwide. The direct consequence of the continuous migratory flows from the countryside and the overcrowded population, mainly in large urban centers, was the degradation of living conditions of urban population's majority, including the traffic jam and the emerging environmental problems as the main characteristic phenomenon. The turn to the pattern of endogenous growth radically influenced the process of urban development which is now oriented in sustainable urban development forms with keenly humanist characteristics (Artavani, 1998) The modern approaches of urban development aim to mitigate the consequences that occurred from the excessive urbanism and the creation of conditions that lead to sustainability of urban development via the three following urban policy axes: (Kafkalas and Getimis, 1993)

Creation of free spaces: The degradation of the quality of life in large urban centers, resulting from the overcrowded population and the excessive density of residents, emerged the necessity of creating free spaces. These are considered as regions within the urban space, with an important percentage of tree planting that work as green zones in heavily burdened and overcrowded urban regions. At the same time, depending on the available infrastructure, they can host a variety of athletic, cultural or other social activities, contributing to the evolution of citizens' quality of life. In many cases, such places work as an attraction, not only for the residents of the surrounding area, but also the entire urban center as a touristic sight.

Improvement of transportation and accessibility: The development and competitiveness of an area highly depends on the accessibility and the disposal of transportation facilities. Modern cities develop organized systems of transportation that ensure the movements between intra-urban and suburban areas and their connection with other urban

centers, neighboring or not.

Confrontation of the climate change: The economic growth and the strong urbanism trends that followed, especially during the implementation period of development pattern, have had serious environmental impacts. The phenomenon of the heavily burdened environment, with the direct effect of climate change, is now visible all around the globe and makes the necessity of taking measures really essential, in order to protect the future of humanity. This framework also includes the development of eco-friendly cities with a main goal to reduce the greenhouse gas emissions. In order for this goal to be achieved, the creation of green areas in cities is of crucial importance, combined with the construction of "green" buildings, the utilization of renewable energy sources, the removal of functions threatening to the environment out of the urban space, as well as the renewal of the car fleet and replacement with new technology vehicles. Societies have realized that the harmonious coexistence between people and environment is an essential element of the sustainable development and orient their planning to this direction.

2. The Term of Urban Regeneration

The term of urban regeneration consists of a structural element of the evolution process of urban centers and goes with the main characteristic of a city as an entity, which is the constant change, mainly in economic activities that finally specify the prosperity or decline of the city or a part of it.

As concerning the demarcation of urban regeneration term, there are many different approaches and definitions. We could define urban regeneration as *"the interfering in a region, which includes a sum of directions, measures, interventions and procedures of urban planning, social, economic, residential and special architectural character with the purpose to improve the residents' living conditions, upgrade the built environment, as well as protect and designate the cultural, historical, morphological and aesthetic features and characteristics of the region"* (Law 2508/1997).

The process of urban regeneration is determined by occasional problems of urban planning, on which are based the individual goals. In parallel, a wide range of factors that concern the social and economic conditions of the considered area and the combination between them and the wider environment, affect the development process.

A critical topic is the criteria that define the selection of regeneration areas. Regeneration areas are referred as the regions which are integrated in the certified city plan or in demarcated housing estate and face intense problems of degradation or distortion of

residential environment. The main features seem to be the high structure density, lack of free spaces, little percentage of green areas, conflict for land use, absence of protection of historical, archaeological and cultural elements and activities. The above mentioned cannot be encountered with classic measures, like reconsideration of city plan, conditions and structure restrictions.

The procedure of urban regeneration has to face the economic and social problems of degraded and congested regions and their evolution into sustainable, developed urban subsets (Mc Caan,2002) In this direction, the protection of natural and structural environment, empowerment of urban functions, ensuring of social cohesion, participation and consent of local population consist crucial components of the whole procedure.

Proportionally to the width of intervention, the following two types of urban regeneration are detected (Komninos,1986):

- Radical Regenerations: This is the most drastic type of intervention which aim not only to improve but also to create a new place. This intervention can be on the base of a new street plan and new structural terms, used in regions with extremely high degradation problems. The implementation of such intervention pose a great difficulty mainly as expropriations, urban land consolidation and the transfer of structural factor are concerned. The radical regenerations prevailed in urban scene of Europe after World War II, as a result of the completed distractions that occurred and the need of a new construction of many harmed areas.
- Mild regenerations: The regenerations of such type comprise of limited interventions in order to improve a region and not completely change it. The regenerations mainly regard the upgrade or creation of free spaces, the emergence or upgrade of buildings as well as the completion of infrastructure. The systematic appliance of mild regenerations begun at the 70's with a goal to blunt the consequences of prior radical regenerations. The dominating policy to maintain the present urban structure, is connected with the economic crisis and the reduction of public expenditure. During the 80's, the regenerations focused on the particularities of each region and gradually disengaged from the central planning.

3. The European Union and National Policy

The policy of the European Union for urban development is determined by the principles of sustainable development and sustainability. Since 1997, the European Union has set four axes for the design and application of urban development policies in member nations:

- Forwarding of common development opportunities between the urban centers of all the

member nations, emerging the importance of local bodies and initiatives in the procedure of sustainable development.

- Fight against the degradation of urban zones, with common strategies and programs in economic, social, cultural and security issues to avoid the phenomenon of social exclusion.
- Improvement of the quality of urban environment with the extension of ecological control in the quality of air, water supply, soil pollution, waste management and noise levels.
- Awareness and participation of citizens in the governing of their city. Citizens are stimulated to express their opinions and develop innovative ideas for urban development.

So far, a number of texts and community policies have been adopted so as to create sustainable urban centers, with ecological awareness, friendly to every citizen. An indicative example is the text "Cohesion Policy and Cities: the urban contribution to growth and jobs in the regions", issued by the European Commission in 2006, which underlines the future role of urban centers as development outbreaks. In the same year, the "urban dimension in community policies for the period 2007-2013" was issued. Furthermore, the "territorial dimension of the policy of cohesion" was adopted, which suggests measures for the effective regeneration of prior industrial areas, the preservation of the environmental, historical and cultural wealth, fight against the lawless urban expansion and the ensuring of connection between urban and neighboring rural areas. In 2007, during the German Presidency, the "Territorial Agenda of the European Union" and the "Leipzig Charter for sustainable European cities" were adopted, as an attempt for all member nations to use common policies of approaching sustainable development. Finally, there should be a reference on the community initiative JESSICA (Join European Support for Sustainable Investment in Cities Areas), which is designed on the framework of programmed period 2007-2013 and form a new implement on carrying and utilization of sources which are provided under the aegis of European Commission and European Investment Bank (EIB) (Ministry of Economy, 2010).

The national policy for urban developments at the last decades is designed on the framework of European Union with community directions as the major axis and community programs and initiatives, in the framework of implementation of National Strategic Reference Framework (NSRF) of the planning period 2007-2013. It is bound to be plans applied in urban centers with population up of 10,000 residents and in prefecture capitals, according to the specific local characteristics and needs. Through **OSAA** is intended to the determination of purposes, priorities, range of every plan, actualization body and the procedure appreciation-implementation-funding-administrative, with the purpose of sustainable development of urban and natural environment and the financial and community welfare.

4. Military Estates

4.1 Demarcation of Meaning and Categories

The term "military estates" includes every kind of estate like military camps, outposts, heliports, cemeteries, buildings, courts, streets etc. According to their using, military estates are ranked to the following five categories.

- The main category of military estates includes the military camps
- On the second category are the minefields, practicing places, training fields, military works, store of ordnances and fuels, outposts and observation posts**,** communication stations HERMES**,** etc
- The third category includes military related clubs
- The fourth category includes aqueducts, pumping stations, boreholes, military streets, military cemeteries, war museums, pantheons and monuments.
- Lastly the idle land represents the fifth category of military estates.

All of the military estates are managed by the National Defense Fund, which is a Legal Entity of Public Law**,** founded by the law 4407/1929, belonging to the Ministry of National Defense.

The estates of National Defense Fund under the law 4407/1929, from buying, expropriation and donations, which are given either to civil or to National Defense Fund for use or for ownership for leasehold.

The responsibility of administration is allocated to major formations of Army and especially: 1st Regiment, the largest army formation has the responsibility of administration of estates in Thessaly, the Supreme Military Support Command Army the estates of Peloponnese and central Greece, the fourth army corp the estates of Thrace, the third army corp the estates of Macedonia and Epirus and the Supreme Military Command of the Interior and Islands the estates of each and every island.

4.2 The geography of military estates in Greece

The defense planning of Greece constituted one of the main priority of the Greek state. One of the main components of defense policy was the creation, coordination and function of military estates. At first, the military camps were originally sited out of the urban space, in areas which served the purpose of their operation in coordination with local activities, without the emergence of land use disputes.

After the end of World War II and during the Cold War, the Greek defense was oriented to the North borders, resulting to the concentration of the majority of military facilities in the North, as mentioned in the following panel.

Table 1: Military estates by region

Region	Military Estates
Peloponnese	46
Central Greece	128
Epirus	88
Macedonia	551
Aegean islands	309
Thrace	254
Ionian islands	7
Crete	27
Thessaly	66

Source: National Defense Fund

On the whole, according to the National Defense Fund, there were recorded 1477 military estates, covering a total area of 204.353 acres. In the beginning of a new century, according to the latest data (Ministry of National Defense, 2006), there were recorded military estates, with a surface a 254.658 acres in Greece.

After the end of Cold War and the important geopolitical developments that followed and the gradual integration of the most of Balkan states in European Union, the defense planning in Greece changes direction and turns to the East. The basic defensive operational purpose is now the prevention of the east threat. This change also affects radically the spatial distribution of military camps in Greek region, with the result of the relocated camps with emphasis on the eastern borders. Thus, it is noted a large number of those camps in the North of Greece and the Aegean islands. In those islands there are modern facilities but in the Northern Greece there are older. Also, in the Northern Greece there are the most abandoned facilities.

In the frame of restructuring the military facilities' map, much military property has been inactive. It mostly has to do with large areas with important infrastructure; many of them are located in urban areas which usually suffer from high rates of population density and lack of free spaces and "green" areas. That property can be the of important urban renewal that will improve these specific areas, will offer important environmental benefits and will make the inhabitants' life condition better not only of this area but the entire urban center.

As a consequence, military camps which were active outside of the urban web, are now being located in city hot-spots, in areas that don't correspond in their function needs while they enchain important urban areas that could have been used for the creation of

amusement parks and "green" areas improving urban areas that face compound degrative problems and reassuring terms of sustainable urban development.

In the following table, the existing situation of military estates is presented, the active and non-active estate and the percentage of utilized estates:

Table 2: Active and non-active military property by region

Region	Military Estates	Inactive Military Estates	Utilised Military Estates (%)
Thessaly	60	24	60
Epirus - Macedonia	581	326	43
Thrace	356	65	82
Peloponnese – Central Greece	126	65	48
Islands	612	101	83

Source: National Defense Fund

Regarding the methods of developing the military property, there are many tools: the classic ones include private use, urbanization via the Department of Developing and Relocating Military Camps, leasing and selling. The modern methods are leasing with public or international competition, consideration of unstructured properties, collaboration between private and public sector, selling with simultaneous leaseback, collaboration with Local Authorities and outsourcing.

5. The case of Army Grove

5.1. The Metropolitan Goudi Park

The region of the Metropolitan Goudi Park had not appeared as a significant urban activity until the end of 19th century. There was only one road to the Mesogeion area, the church of Agios Thomas, the remnants of two other sanctuaries and some wells around the streams of the upper branch of Ilisos river, that crossed the region, while on the high slopes of Imittos mountain, the monasteries of Agios Ioannis Theologos and Asterios Kaisarianis were founded. In 1894, the urbanization activity begun with the foundation of the Goudi and Ilisia districts while, in 1902, the district of Agios Thomas was created. Therefore, this region was gradually included in the boundaries of the urban web and some activities are sited, like the establishment and operation of the Academy in 1896 as well as the Gendarmerie Academy in 1918. In the period of 1900-1908, six military camps were constructed, constituting the "Goudi Military Town".

From the beginning of 1910 decade, an artificial forest modulation was accomplished, creating a high quality natural scenery which, in combination with the climatic conditions of the region, attracted many healthcare institutions: the children's hospitals "Agia Sophia" and

"Aglaia Kyriakou" and "Sotiria" hospital. These buildings were constructed by significant architects of the first half of the 20th century and are representative examples of the architectural trends of that era. In the second half of the 20th century, identification of this area radically changed: from 1950 the creation of Zografou Campus began. In the decades of 1960 and 1970, many public buildings were built, while in the same period, the intervention in street layout with the construction of the new Mesogeion, Michalacopoulou and Alimou-Katechaki-Karea Avenues, disrupts the space union. Combined with the high construction rate, congestion and sustainability problems of urban development were emerged.

In 1997, the plan "Metropolitan Goudi Park" was prepared by the National "Metsovio" institute of technology, after the committal of the Master Planning Organization of Athens for regeneration and sustainable development. This Plan included an extent of 4500 acres, where not only many military estates are found but also other public buildings. The creation of Metropolitan Park had as a purpose to develop this region in order to be able to accommodate the whole functions of a structured environment connected with cultural, sport and entertainment activities in a united place that will contribute in the upgrade of Athens. The implementation of this Plan included two stages and was completed in May 1999.

5.2. The Army Grove

The Army Grove is part of the reconstructed Varitis military camp, which is situated within the Metropolitan Goudi Park. The Varitis camp is a 379,512 square meters area (National Defense Fund, 2007) and its borders are defined by the Katehaki Avenue, the Aglaia Kyriakou Hospital, the Hellenic Police Academy, the Horse riding Training Center and the playgrounds of Athens and Zografou municipalities. It is three kilometers far from the central square of Athens, Syntagma Square, and is next to the residential area of Goudi. Until 1880, no important activity can be found in this region, which used to be countryside far from the center of Athens. Other than the urban part, the region was used as a place for operating military training and building the first military facilities. During the location of several activities, strict rules were followed, with huge free areas for deployment, while an important percentage of the total region was occupied with green alleys and trees. The buildings were constructed based on the aesthetic rules, the materials and structural style of the end of 19th century and the beginning of the 20th century. Specifically, the buildings are made of stone on the outside, with neoclassical features and other major BAUHAS architectural elements, both inside and outside the buildings. The Variti camp has been connected with major incidents of the modern Greek history.

From the decade of 1970, overcrowding buildings phenomena occurred, as a way to serve the increased functions of military camps that resided in the Variti Camp, which resulted in the appearance of building suffocation. At the same time, the continuous expansion of urban web resulted the camp to operate inside the urban web, especially in overcrowded areas. Thus, in the middle of the 80's, the redeployment of the major part of the military facilities outside the city of Athens was designed and gradually implemented.

In 1992, the Ministry of National Defence elaborated a disquisition on the utilization and conversion part of the Variti Camp into green spaces, named as the Army Grove. The project, which was completed in 1993, was included in the Community Funding and was funded entirely by the Community Programs KONVER and PERIFRA. The Army Grove is extended in 152 acres, covers the N.E. side of the camp and borders with the Katehaki Avenue and includes the following buildings:

- **Regiment Management Unit**
- Gallery that includes two twin buildings and a green area of 6200 square meters
- Refectory
- Two-floor stone building which operates as a kindergarten
- Outdoor amphitheater
- Four squares
- Pantheon
- Playground
- Green spaces
- Old military bakery building
- Old prisons
- Warehouse of Military Files Service
- Command offices of the Military Files Service
- Monument of fallen soldiers in Cyprus
- Monument of fallen soldiers in peacekeeping missions
- Monument of fallen Greek-Americans soldiers during the World War II

From all the above mentioned buildings, the stone one that houses the kindergarten is a traditional two-floor structure with a surface of 480 square meters and built of fabricated stone. The warehouse of the Military Files Service has an extend of 1284 square meters, was constructed in the beginning of 20th century and originally used as a stable and later as a store. The two-floor structure where the Command Offices of the Military Files Service are housed, is a stone building of the same period. The building of the military

bakeries is of great importance, as a typical example of factory architecture, being one of the few buildings of this type that are almost nowadays saved in their primary form, presenting a great number of original architectural features. The building was allocated to the National Gallery to be reconstructed. The twin buildings and the green area with a surface of 6200 square meters were also given to the National Gallery. The refectory of the Grove is leased for exploitation. Moreover, occasional allocations of Army Grove's areas are fulfilled in order to host cultural and other events. The successful instance of the Army grove constituted the core of the utilization of the whole Varitis Camp, part of which is the Army Grove. Nowadays, in the Varitis Camp are integrated the previous Olympic facilities, Pumps-'Badminton' court and **ΚΕΙΙΙ**, which were given after the Olympic Games of 2004 for after-Olympic utilization as well as the section **Depot** that houses the majority of the active military facilities.

6. Conclusions-Suggestions

Since early, Greece has given great focus on its defense and the Armed Forces, which is clearly illustrated in its annual percentage of GNP defense expenses. The important changes that occurred in Europe during the 80's and 90's, as well as the expansion of the European Union, had a great impact not only on the defense of the country but also on the defense planning and the geographical distribution of military facilities, throughout the state. At the same time, the high rates of urban development and the radical expansion of the urban space resulted in many military facilities being situated in overpopulated urban areas, creating severe problems not only to their function but also to the quality of citizens' lives.

The spatial redistribution of the military facilities will contribute to the fight against many urban burdens. In addition, a considerable number of inactive military facilities has been created. Many of them are located in populous and environmentally burden areas. Their utilization, according to the international experience for urban regenerations, will directly affect the quality of inhabitants' lives in neighboring and wider areas, as well as entire cities. The successful example of the Military Grove, which has been transformed from an inactive facility into a place of recreation and cultural events and Olympic facilities, combined with military functions, could constitute the pattern for future similar actions that will contribute to the upgrade of urban regions. These actions will definitely affect the impacts of previous urban developments and improve the quality of life, mainly in urban areas, which face the most severe problems.

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Economies of Reading: On Books, Gaps and Feelings

Abstract:
This article explores individuals' range of beliefs, feelings, values, and dispositions on books and reading activity from the point of reading as a social practice. The article presents some selected aspects from an ethnographic research part of phd thesis, conducted in 2012-2013[1]. The research uses in-depth interviews carried out in Athens, Thessaloniki and Mytilene. Twenty one individuals[2] were interviewed on their reading practices and habits focusing on books as the reading object. In this framework what was explored, was how certain people, mostly belonging to the urban middle class, perceive books and add meaning to them as objects. On the basis of these interviews, a great number of practices for dealing with books emerged. This article ultimately demonstrates the broad applicability of book use, consumption and circulation and display and how these procedures produces social interaction.

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[1] This research has been co-financed by the European Union (European Social Fund – ESF) and Greek national funds through the Operational Program "Education and Lifelong Learning" of the National Strategic Reference Framework (NSRF) - Research Funding Program: Heracleitus II. Investing in knowledge society through the European Social Fund.
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1. The Book Between

The study explores modern uses and meanings of reading in everyday life and the ways in which individuals negotiate their relationship with books as objects. Reading is here approached as an activity that describes the daily life of individuals producing relations at the same time. In the same way, the survey discusses the dimension of the of reading locations provided up an inventory of mobility and illuminates conscious choices of the informants. Reading as a social practice is subject to cultural construction processes. People actively shape reading through their practices and uses of books. The book as an object of reading activity is detected moving within intermediate zones located in fluidity between intellectual and material. This specific nature of books infuses the processes of their use. Therefore, diverse practices emerge proving that reading is not solid, but rather, an inclusive activity.

Consequently there is difficulty to identify the book as an object theoretically. However, on a first level, informants talk about books "naturally" and seem not to share such concerns about books' materiality. However, in their everyday life, when talking about books, individuals refer to material attributes to a large extent. This allows certain perceptions and certain features associated with the selection and use as consumer products to emerge. In this context, senses are dominate, while the rhetoric for books is focusing at a level of non-substance associated with mental and spiritual references.

The first aspect here, is concerned with the book as an object. Being a cultural product at the same time, a book is also a consumer product. In order approach this aspect the article discusses the ways individuals understanding and managing these dimensions. Secondly, it critically examines how they stand towards the notion of "damage" resulting from the use, and focuses on a particular category of "wear", such as notes. Furthermore, the article deals with a phenomenon of resisting in the commercial value of the books and use bookshops as borrowing libraries. Finally, the aspects of identity management through personal book collections and the idea of a perfect personal library and its display are discussed through individuals'speech.

2. "Such a beautiful thing": book as a product

To estimate the various activities of consumption, which is the production of meaning that is hidden in the operating procedures (Laburthe-Tolra, Warnier 2003: 391), we should analyze how users face it practically (Certeau de 2010: 57). Undoubtedly books are being consumed even we define consumption as "the destruction of the objects with the use made of them" (Laburthe-Tolra, Warnier 2003: 373). But book's status as a "commodity" is only one

possible phase in the social life of book as object. As it moves to different value systems, may exit and enter again the realm of merchantability, as is happens with second hand books (Appadurai 1986). In this context, the subjects of the research add meaning to the book as an object in the phase where it is a commodity, describing with consumption terms at a first level, ways of acquisition and purchase.

Victor, for example, looks for the most "untouched", the less intact copies in the bookshops' stacks.

The sense that you open it for the first time ... because when I buy a book will not take the first on the stack; if they are in stacks ... I'll take the second, the third from below that have not been touched by too many people. (...) I felt that I have invested money in it, also I have spent time reading a big part of it. And I want to have an opinion about a book so I want to finish it.

Victor, also, talks about some kind of "payback" expected from his choice and purchase of the book. To a certain extent, he sees his reading experience as a broader experience that includes a sense of temporal and financial investment that has to yield. This is associated with a feeling of reducing the reading act when a book "*does not prove good enough*" or "*does not worth it*". Talking about his habit to "divide" the book in "packages of pages" if it has not chapters itself Victor looks back to childhood: "*I think it started when I was a child and I had on my hands one book only so I had to break up into smaller parts, packages of pages, in order to last more".* Similarly, Thalia although she distances herself, interprets the behavior of other readers as consumption and financial investment.

> *I think when someone doesn't buy many, there are some people who feel that they are making an investment, like since I bought it will read it. Like, as also, since I bought this sandwich I will eat it.*

During the selection of a book the informants refer to "material typology" (Cavallo 2008: 232), including the physical characteristics they prefer. They talk about the stapling and the binding of the books, the quality of paper (color, thickness, texture). They also care about the cover design, colors, patterns, images, external as well as the typography, design and size font the form, composition, headlines and internal covers (Nancy 2009: 32). Informants are also looking the book as a cultural product seeking for characteristics of "quality" and "aesthetics". In this process they appear as active consumers that make decisions consistent with their aesthetic and their practices of reading.

> *I like it to have a nice cover with colors to be sophisticated. And if I go to a bookstore I will judge -I judge- from the cover and the title too.* (Anna)

Andreas, owner of art gallery in Thessaloniki who deals with editing art publications, highlights the importance of book design that for himself functions as "advertisement" for its content.

I have bought books just because I liked them as objects. I have also given some books a chance because they were so beautiful as characters, so beautiful paper…so beautiful things.

In some cases, books are selected depending on how one reads. Features that facilitate the preferred posture of reading influence or guide the choice. Anna and Nikiforos below choose books having in mind the image of their readings. The book should be easily adaptable to personal use for which it is intended. For this facilitation, physical characteristics such as size and weight are taken into account. Tasos, though, prefers books that *"fit in my backpack"* because he usually reads outdoors and constantly carry books in it: "*I do not want to be too large or too heavy because I carry them".*

Not to be heavy and is an average size, not huge. Because it does not ease me when I lie down! Why my favorite posture for reading is to lay down. (Anna)

Some informants as Ellie and Andreas appreciate the quality of the book-object with a particular emphasis on paper.

It interests me; because I see that in order to reduce prices, they have reduced the quality of the paper recently. To me this makes bad impression. I do not like to have bad quality paper. (...) I always like a book to be something sophisticated. For me it the type of paper adds value. Recently, I got a book and the paper was not good at all. And I did not like that at all. (Elli)

Aesthetics and design have the power to make someone anticipate for the appropriate content. Like Tasos says:

An example is the cover of my first book, which is horrible, unattractive so that I am not released anymore (...) And I'm very happy that my second book has been fortunate enough to be made very well with a good cover and a serious publisher.

Beyond the selection of a book, Thomas despite its humorous mood identifies the value of the book with the "good" maintenance and the "right" use. This is expressed through a replacement value of a possible resale of Thomas books that would be high, as it looks like intact, since there are no signs of damage.

I don't note on books of course. Usually my books are very well maintained ... There's nothing…nothing…There are ready for sale. For a bazaar...!

Similarly, Eftichia experiences discontent with used books. She identifies the previous use with dirt where the element of risk locates (Douglas 2006). She expresses her wonder about the practice granddaughter follows ordering used books from the Internet.

I look after them, treat them right. I do not want them soiled. And if I read someone else's books I will wash my hands after…

However, the desire for clean books is not universal, nor continuous from historical and cultural point of view. Indeed, some consider this idea as one of the strangest phenomena of modern bibliophiles' psychology (Orgel in Sherman 2009: 155). The preference for unwritten books has a long history, rooted in the aesthetics and economics of writing and printing and related to the possession and use. The bias against the habit of writing in books is connected to a range of taboos and infringements with negative connotations associated with sacrilege, parasites, "matter out of place" and libido (ibid). As some informants see it, the textual limits are clearly defined therefore 'the symbolic union of those who should be severally"(Douglas 2006: 213) is not acceptable. The mere fact that the notes are something outside the boundaries of the printed text, they are on the fringes ("*marginalia"*) associated with dirt, and falling outside structure (ibid: 366). The dirtiness does not consist a quality itself, but it always refers to a boundary representing the element that is not included within, it is "the other side of it, a margin" (ibid: 370).

3. Use or Damage?

Focusing in the "destruction of the books" through use. The books are subject to alterations, damage. They also particularly tend to extinction (e.g. burning of books). Informants emphasize their gradual deterioration caused by time, by improper use or maintenance. There is a wide range of views, large deviations, but simultaneously finest differentiations about what informants consider being wear for a book. Some individuals are trying to maintain their books just as it was when purchased. In contrast, others consider that a book is always in progress, bringing marks of its use and this fact is taken as "enriching" and not "reducing" the object. Therefore, there is no consensus on what is recognized as wear of a book. For some informants, however, the only damage that would recognize would be identical with a book's destruction. Nefeli summarizes below:

It happens to soiling… I don' t care at all … No, no. A book is living thing and it carries things, marks on it… So it can' t be as clear as it was brand new from the bookstore!

Accordingly, at the level appropriating his books (Cavallo 2008: 101) Nikiforos considers his notes over his books (underlining, comments into paragraphs and intertextual connections) as enrichment and shaping his books over time while using them.

I think that enriched the book, because the book is a finite event, it ends, wears passes so you cannot hold it forever ... If I need a book four times and these four times my previous notes will help me, this is the purpose of the note. And the book is not a book useless, but a book read. It is not "a library book".

Facing the book as a means for recording time and capturing the reading experience, Tasos adds his dimension of fascination. Temporary dirt becomes trace, become dynamic book element as adapted and transformed into narrative of his books and readings over time.

Many of my books have coffee and oil spots -because I sometimes eat and read, disgust ...they are dirty. Because I always carry them with me. I may be in a park and let them to the ground ... That is why my books are not in very good condition. I admit it. I am moved in advance though, because I think I'll open someday in the future this one for example just because I would see the stain on, and because would is a specific stain that I will recognize, I think I will then be moved remembering the past.

Just as Vanessa who feels this kind of preposterous emotion, by marking with her books with her personal "stains". *"I leave scratches of my nails -red nails. And I write my name "* says being aware of the poetic of her phrase. On the other hand, those who think that are careful of their books, make proper use and not "destroy" them, they tend to be particularly critical to uses such as the above. The book is also for some informants a symbol of religion, education and culture and of a strong respect for the object they are willing to preserve its value.

Oh no, I don't go bad on the books. No! At the church there is a cantor and as he chants reading from the large books of church he breaks them! And I say to a lady next to me "oh look at him, he is breaking the books!" ... Even the threads appeared from the bindings!

Correspondingly, Eugenia uses exactly the same expression, taking a book in her hands and showing me the book half turned in a way that the front cover reaches the back cover. "*Some people reading like that…I can not see it! It's like you break it!* ". For a number of people, who are very cautious in the use of books, the wear is a direct consequence of lending their books so they tend to prevent such practices to avoid damage. The zone of lending consists a highly risky zone where the book is in danger. In most cases exchanging comes

with risk. Removed from his owner who protects it from "defiled uses" which may be intentionally or recklessly committed (Douglas 2006:214).

> *One it is possible to note, to crumple.... For example, a friend of mine had borrowed a book of mine and when she returned it had crumbs between the pages! Really! And oil stains! (Christina)*

However, it is clear that there are hierarchies in those different types of wear for the informants. For certain, a crumpled page may be less important than a spot in a book, while others agree on the exact opposite. This implies that different ranking lists work for everyone to evaluate and classify the book as object.

4. Reading on the sly

Books seemed to be treated like commodities. Turning to specific tactics and alternative use of books that reverse conditions in favor of reading, the most representative place where the commercial transaction is held is in bookshops. Highlighting the senses, Nancy illustrates the analogy of a bookshop to a perfumery or a patisserie: a laboratory of aromas and flavors through which something is distributed, divided and perceived. He points out that a reader in a bookshop does not read, or he reads very little, but he is leafing through, looks and feels. He does not devour, but tastes, inhales and smell (Nancy 2009: 38).

Even just through touching, books communicate specific impressions to the reader: weight, texture, and flexibility (ibid .: 40). In the same page, Eco wonders who among us has not take something from the smell of the books on the shelves in a large bookshop even if they don't belong to us. Staring at the books in the hope that we derive knowledge from all that we haven't read and are full of promises (2012: 314).

Once, in a conversation I had with a friend about bookshops in the center of Athens she said to me something that I still remember. She revealed that somehow she uses bookshops like lending libraries. So, as she "reads quickly" she purchases the books she wants, reading them in a short time and returns them to the bookshop. She noted that during reading is very careful not to damage the books (eg she does not open them much, etc.). Within one month she returns the books to the bookstore and changes them with other books.

Usually as she said, she does not return them all, she keeps only those she loved, but even if she does not want any of them she can always make a refund. I was impressed. In each case, this is a reading practice that utilizes legitimate framework. Having heard of this practice before, Eugenia's reading practice seemed exactly in contrast. In a different context that highlights bookshops as reading spaces she says:

Back in London I liked to read in bookshops. Sometimes I was buying a book, I was sitting and reading there. It was always a good start.

In the same context, Victor and Savina combine, possibly milder form, the above logic to the practice of " surreptitiously reading" as Victor called it. Savina detects when began this practice.

I can spend time at bookstore not to buy but to read. Often I read poetry on the run. Back when I was a student I was going to bookshops and because I had no money to buy it, because I had not an income yet, I was sitting and reading entire books in installments.

Turning to Victor who during "surreptitiously reading" faces book more as a commodity not yet decided whether to pay the price. Nevertheless, what binds him is not the commercial transaction as the emotional commitment.

I cannot do it for too long. I open a book in bookshop but not for too long because I feel an anxiety that something must be done with it. Ok you read it now, but what? You get it? You'll let? What would you do?

5. Books collections and gaps

Regarding private sphere, the space of collecting books describing issues related to the property and searching meaning of personal libraries. There is an extensive discussion on collectors in anthropology (van der Grijp 2007, Pearce 2002) and the identities derived from their personal collections. In this context studied some book collections. However, we will limit ourselves on the basis of "common library" that appears as commonplace in our homes, borrowing the term from the "common reader" of Virginia Woolf (Cavallo 2006: 126). It is a fact that for ordinary readers, like my informants, books which expose in their libraries presenting themselves. The importance of ownership is special because to possess a particular book- one that you had chosen on your own is equivalent to define yourself. We have seen already several different ways in which informants are trying to ensure their property by protecting their self-determination.

At the same time, books besides being owned objects, they are cultural capital. Books are an investment. Therefore, the library can be a promise, a heritage, a gift from generation to generation. That is why Spyros believes that after death will "leave" his ever increasing in volume library to his daughter and that "reliefs" him.

I have thought many times when I die ... let us say ... the child. That she will have them all. This thought relieves me. I've taken myself some of my father's book who had a very big library and I regularly buy books too...so I have many (...)

Just as in the composition of his own library there was a transfer of his father's books. Speaking of heritage issues, there's an imagined story of writer Achille Campanile who tells how the Marquis Fuscaldo became the most educated man of his time when he inherited a massive library from his father, but had no interest in books at all. When one day he happened to flick through one of the book he found a 1,000-lire note between the pages. Hoping to repeat the experience, he spent the rest of hos life paging through every one of the library's books. And thus became a fount of knowledge (Eco 2012: 281). «We have to try to save the books that according o us mustn't be lost in the process; the books that might please those who come after us, or help them or amuse them at our expense» (Eco 2012: 308). It is characteristic of libraries in general to have gaps, so to say that "the library is made up of gaps and holes» (Bayar 2008: 36). Victor is discussing this lack contemplating the broadness of its library.

I think I've focused too much on the short form and the foreign novel and there is not a sense of an integrated library that I have in my mind ... That is more like a personal collection that maybe represents a sample of a literary era, something more objective or more ... broad. My uncle has a library like that. I think him as a collector, I' m not sure if he was a reader though. The sense of this library that was very nice for a visitor

What is more, Victor's reasoning distinguishes a collectible library from a "generic" one, a common one, and recognizes the issue of non-reading the books contained. Looking more closely at this issue, quite clearly, there are more books in the world by the time we have to read them. We may be have hear the question "have you read all that?" when someone –who probably doesn't read much- observes the library of our house for example. Eco (2012: 271) gives below some possible replies.

One of my friends replied: "And more, my friend, and more." Personally, I have two answers. The first: "No, these are just the books I plan to read next week. What I have already read is in the university "The second:" I have not read any of them. Otherwise, why would I keep them? "

The importance for -if not one "integrated" library – but with one with a sense of "continuity" highlights Savina. For the creation of a desirable library like that, for its "construction" you need to have to a plan but at the same time Savina notes "gaps" resulting from specific deficiencies of books.

I am interested in the object indeed, it just that when I have already read the book it is not a priority. I'd rather buy something that I really want or something that is on offer, not something I have already read. I'll get something new. The idea is that I want to build a library and those that I already have in there have a continuity (...)

Sometimes, as in the case of Tassos, who as he says has "library culture ', holding a few of books does not considered as lack. This need can be covered due to the public service and the availability of books.

I have many books. Firstly because I have a library culture from an early age, secondly because I have no money, thirdly because I was stingy and fourthly because I haven't very good relationship with material objects. (Tasos)

Despite the fact of the "gaps", even in our common personal libraries there are always books- possibilities. Books that we did not have time to read or ever expect to read and books cannot express ourselves any more. However, we are profoundly influenced by these unread books (Eco 2012: 269). It is necessary to clarify that a library does not consist necessarily of books we have read or will eventually read. There are many books that we can read or we think that must be read, even if we do not ever read them. The library is an assurance, one guarantee of learning (ibid .: 284). For Myrto is clear: *"Maybe I do not read a lot, but I would hate not to have books!"*. Bayard (2008) outlines these issues in detail in his book "How to talk about books you have not read", while Eco summarizes with the term "anti-library". A library is usually inconsistent. Besides, how could it be homogeneous? Readers progressing and their libraries are a personal narrative, a story of self-determination.

I don't know if mine is an accurate reflection of me. As I've said, I collect books whose contents I don't believe, so it must be more like a mirror image. Or perhaps a reflection of my contradictory nature. I'm not sure, because I don't show my collection to many people. A book collection is a solitary, masturbatory kind of phenomenon, and you don't often come across people who share your passions (Eco 2012: 327).

6. Made in home Libraries

Holbrook called "polybiblous" someone who has several volumes of books in his possession (2001: 632) making a direct reference to polygamy and romantic relationship that one has with lot of books. But where all those relationships are gathered and how are they classified? The space occupied by books, that consist an increasing volume during the life of informants may be a source of concern or even anxiety. But is it possible the difficulty of storage to eliminate or reduce the purchase of books? Anna wanting to control the accumulation of

books and keep a library of concise is coherent in this sense. Instead, Victor who does not follow this way of thinking talks about the difficulties encountered in case of changing residence.

I love to shop second hand books, but do not go shopping too much because either I get lost or I think that when I go I will buy way too many witch I do not need or even I don't want to own. Ideally I cannot imagine that I will have an infinite library. (Anna)

*

It's the only thing I think about when moving out -this stands as an indicator for moving your stuff- because it is difficult to move so many books. (Victor)

When the informants talk about extent and accumulation the question of classification usually follows. They mostly seem to agree that "there is nothing more difficult than organizing a library. Apart from trying to organize the world, that is. (...) How are you going to do it? By subject? Format? Era? Author?" (Eco 2012: 309).

Never, ever, I could not met fully from my classification systems. It hurts (...). When I classify my books, I' m trying to find the ultimate classification system -which obviously not exist- and when it gets stuck I get upset. And I stop any attempt of classification, I mix everything and I say ok I' m done. (Andreas)

In particular, Anthonis speaks about obsessions, common in people who are expert in classification. An obstacle to ideal classification is lack of space and thus a library cannot be "complete".

I want to have them in order- I have such an obsession so when I add them to the library I rearrange them thematically. Then of course this changes along the way and it is difficult to categorize them- some books fall into many categories ... Because of lack of space, I have put them in two lines or sideways... which is let's say a problematic classification. (Anthonis)

In addition, classification includes the difficulty of including borrowed books into your personal library. Most informants usually do not incorporate in their library borrowed books. They consider them transient, they feel that those books don't belong to them. Even when they have spent too long in the library, they are not digested with the other books of the collection. Borrowed or «foreign» books are usually placed out of library and when placed in libraries, most often they are kept in a separate section. Savina, instead, seems to surpasses this psychological inconvenience appropriating the borrowed books and recognizing the permanence of a book changing hands and incorporates them in her own library. She speaks

with confidence indicating that probably has critically thought about this issue in advance: "*Once I had them separate in order to feel that they don't belong in my library, but they are now part of the belongings*. "Whether located in the library, or elsewhere in the house, the strong presence of books in a home is connected to specific representations (Holbrook 2001: 334-349). Now, Nefeli highlights the fact that the books as objects decorate and create atmosphere in the house. Marios on the other hand, does not share this view at all.

> *Books is number one decorative thing in my house in a sense that dominates, gives character and warming. (...) I can not imagine myself without a home full of books. Books feel like a companion, like presence.*
>
> *

> *There is a huge library at my parent's home that shows how much they read (...) I I do not like a library in my house. If I have a library that would had empty spaces. (...)*

In his attempt to save space for storing books Tasos has leveraged every corner of his room. Tasos shares the house with two other housemates and the use of space should be done sparingly. In this context, he has transformed by himself his room's closet into an improvised library- nest removing the doors. Below describes:

> *It's like a little nest ... I have a closet, I pull out of the cabinet's doors . I transformed the upper part as a library and the bottom as a en-suite couch. At the beginning I had them very well organized (...) Then because the space is not very large, the books began to fall and cover one the other... I no longer know where anything is. And because they do not fit anymore I've put library books on the floor in piles and I recognize where any book is depending on the stack that I moved per period.(...) And I go and I look where I remember that I have left it. (...) I have great concern to find time on a Saturday or a Sunday to put them in a order*.

When books are not clustered in one part of the house, usually occurs disruption. Elli does not seem to be bothered by the fact that there are books scattered everywhere in the house. Indeed, it made this a system of classification and use. So the books are in place which are to indented to be read.

> *There are many books in various parts of the house. For example, when you enter the house there are books on a table, books I'd like to get some time in the subway. Next to my bed, there are books that I want to read before I sleep. In a way, they are positioned depending on their use. Books relating with my job is scattered everywhere! More inaccessible are the scientific books, those are more like decorations, books that I do*

not use. There are under the television table, but in two rows so you don't see them clearly. (Elli)

7. Conclusion

This article has discussed different key aspects of reading focusing on books as the reading object. Specific individuals coming from middle class described, discussed and reviewed their procedures of understanding and using books in their daily life. Starting from the complex "nature" of the book and its ability to belong in between intermediate zones located in fluidity between intellectuality and materiality, the article explored how individuals manage this dimension when using books. Matters such as specific characteristics, aesthetics and value for money emerged when individuals referred to books as commodities. Questions on what considered as damage to a book, are also raised with two directions, one that gives traces and dirt a positive meaning that links to the biography of the book, and a different one that sees risk into book circulation and demands books to be intact. Ways that individuals give creative meaning to bookshops reversing their services for their own benefit and using them, for instance as a borrowing library. The article in combination with the concept of an "anti-library", illustrated the idea of a "perfect" personal book collection and how individuals talk about "gaps" and lack or continuity and order. Consequently, the matter of self-management is involved as home libraries are seen as part of the house and the self too and there is usually a wish for them to inherit their books as well as the matter of relationships and social interaction through books

This article attempted to highlight the creative use of reading, expore a variety of options in book uses and broaden the concept of understanding books as objects, something that affects in subjective and inter-subjective level. It went on to suggest that beliefs, feelings, values, and dispositions of the individuals about reading activity and books act in certain ways, including not only states of mind that are explicitly acknowledged, but others that are unarticulated or regarded as fixed or natural. Therefore the foregoing pages are merely intended as a plea for further research into the complexity of our contemporary reading practices.

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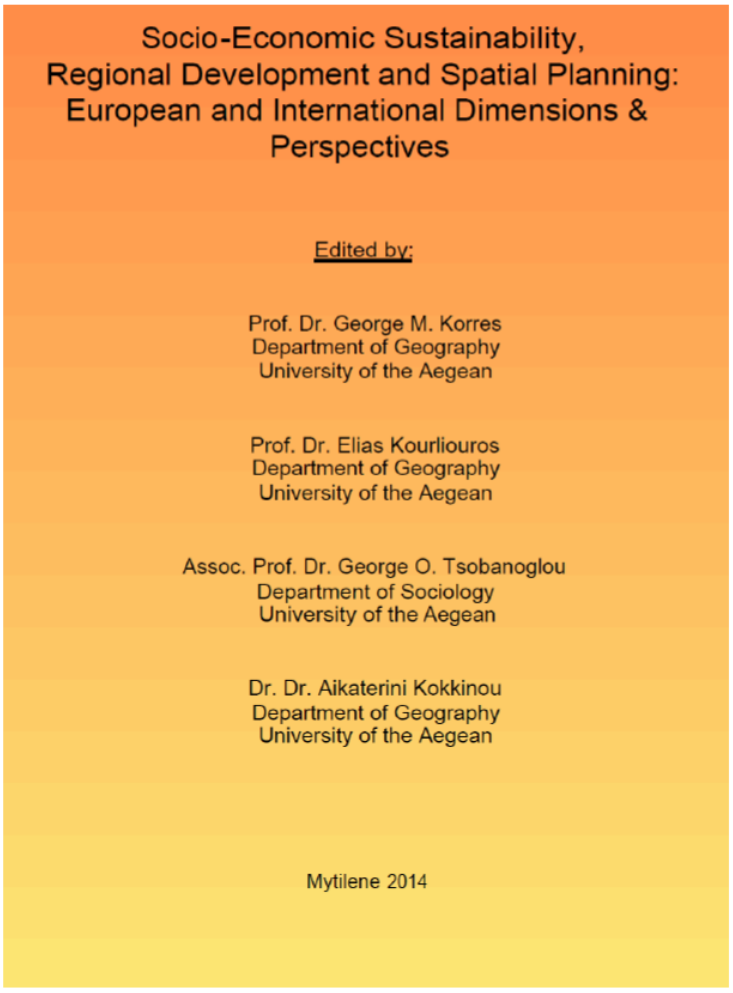

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